Reports on the Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1931-32

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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1931-32.

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1931-32 :—

(1) The rationing system was continued, the total ration for each district being fixed at the same figure as for 1930-31, and the district being continued as the unit of rationing (G.R., R.D., No. 6099/28, dated 9th January 1931). This ration was distributed by the Collectors, the annual ration for each shop being fixed by them at the beginning of the year, and adjustments being made from time to time between shops as required. Monthly rations for shops were not fixed.

(2) The country spirit licenses in the Town and Island of Bombay were not auctioned, but, as in the previous year, were renewed to the old licensees on fixed license fee based on revised shop rations (G.R., R.D., No. 6099/28, dated 9th February 1931).

(3) In the mofussil the system of disposal of country spirit licenses by putting them up to unrestricted auction was continued, Collectors being allowed to use the following alternative or supplementary methods when satisfactory disposal by open auction was found to be impossible :—

(*a*) Auction, with or without simultaneous tender,

(*b*) Tender or,

(*c*) Negotiation

(G.R., R.D., No. 6099/28, dated 9th January 1931).

(4) The opium licenses were disposed of in the Town and Island of Bombay, Bandra and Kurla by tender and in the rest of the Presidency Proper by auction (G.Rs., R.D., No. 6099/28, dated 9th January 1931 and 9th February 1931).

(5) The foreign liquor "On" licenses in the Town and Island of Bombay were continued to the previous year's licensees on payment of the same license fees (G.R., R.D., No. 6099/28, dated 9th February 1931).

(6) The closure of country spirit and toddy shops and booths, foreign liquor "On" shops and some refreshment rooms in Bombay during the Holi festival, on the holidays observed by the

mills and not on those notified by Government was ordered (G.R., R.D., No. 6099/28, dated 9th January 1931).

(7) The closing hours for all excise shops in the Bandra Municipal and Santa Cruz Cantonment areas was extended from 8 p.m. to 9 p.m. (G.R., R.D., No. 6099/28, dated 9th January 1931).

(8) The country spirit shops in Poona City and Poona and Kirkee Cantonments were allowed to be kept open on Sundays and the closing hour of these shops was fixed at 8 p.m. throughout the year (G.R., R.D., No. 6715/28, dated 27th March 1931).

(9) The sale of charas was re-introduced in the Town and Island of Bombay and in Ahmedabad City, the duty imposed being Rs. 45 per seer and the maximum limit of possession was fixed at three tolas (G.R., R.D., No. C. 1598, dated 23rd April 1931).

(10) Rates of excise duty on perfumed spirits, liqueurs and wines were raised with effect from 13th October 1931 (G.N., R.D., No. 1349-C, dated 13th October 1931).

(11) License fee on beer was raised from annas 8 to Re. 1 per dozen quart bottles (G.R., R.D., No. 6099/28, dated 26th March 1931).

(12) The leases of the abkari administration of the States and Talukas in the Mahi Kantha Agency were terminated, except in the case of the Talukas of Ghodasar, Khadal and Mahisa, the abkari administration of which continued to be managed by the Government of Bombay (G.R., R.D., No. 7780, dated 19th June 1931).

(13) The appointment of the Deputy Commissioner of Excise was abolished and that of the Personal Assistant to the Commissioner of Excise was created with effect from 1st April 1931 (G.R., R.D., No. 911/24, dated 7th January 1931).

(14) As a measure of retrenchment the following appointments were abolished :—

6 Inspectors,
11 Assistant Inspectors,
22 Sub-Inspectors,
5 Petty Officers,
61 Constables,
2 Tindals,
4 Lascars

(G.R., R.D., No. 5329/28, dated 10th October 1931).

2. In this report, all statistics of revenue, except those relating to "Gain on sale proceeds of Excise Opium" and consumption relate to British Districts only.

CHAPTER II.

COUNTRY SPIRIT.

3. *Sale strengths.*—The sale strengths prescribed for country spirit were the same as in the previous year, viz. 25° U.P., 30° U.P., 40° U.P., and 60° U.P. The sale of 25° U.P. and 30° U.P. was confined to those border shops where it was found necessary to maintain spirit of higher strength in the interests of the British revenue owing to the unwillingness of the adjoining States to reduce the strength of spirit at their border shops. As usual the policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas where it was found that such restriction has driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restrictions and allow the sale of stronger spirit at the shops.

4. *Receipts from still head duty.*—The revenue from still head duty amounted to Rs. 1,07,17,530 as against Rs. 97,77,756 in the previous year (Imperial Return I, Column 2) showing an increase of Rs. 9,39,774 due to the increased issues of country spirit as explained below.

5. *License fees.*—The receipts from fees for the right of retail vend of country spirit at shops increased from Rs. 59,10,814 to Rs. 65,02,754 (Imperial Return I, column 4). The increase was partly due to the recovery of the arrears of vend fees for the previous year and partly to the increased fees especially in the Town and Island of Bombay, realized from the auctions for 1932-33. There was a general decrease in almost all the districts due to lack of competition at the auctions on account of the trade depression, poor economic condition of the bidders and the loss suffered by the licensees from picketing and other Congress activities in the previous year. The auctions were held at a time when the picketing of liquor shops was not considered illegal and this had an adverse effect on the bidding for licenses.

6. *Revenue and consumption in the Akrani tract.*—The country spirit arrangements in the Akrani continued to be in the hands of the Forest Department. The sale proceeds of spirit in the area amounted to Rs. 35,222 as against Rs. 62,062 during the previous year. The decrease of Rs. 26,840 was due to the fall in consumption. The consumption of liquor which is issued at one strength only 60° U.P., amounted to 20,809 bulk gallons against 33,100 in the previous year. The decrease was due to the fall in the values of produce and the poor economic condition of the people, and probably to a consequent increase in the illicit distillation which is always prevalent in the area.

7. *Working of the contract supply system.*—There has been no contract supply system in any part of the Presidency since 1st April 1929. The spirit continued to be supplied departmentally from

the Nasik Distillery. The Nasik Distillery with its dependent warehouses continued to be managed departmentally and worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—This is the second year of the extension of section 18-B of the Bombay Abkari Act relating to mahura flowers to the whole of the Presidency proper. A scheme for tightening up the control of the issue of licenses and permits during the prohibition period is under consideration. The provisions as they stand are such that strict enforcement is not possible, but still they have had a considerable effect in restraining the free sale and movement of mahura in areas outside of the tracts in which it is produced.

In the light of experience gained it will be necessary to increase restrictions so as to allow freedom to possess and deal in mhowra only to those who require such freedom for legitimate purposes.

The first necessity is to confine the vacation to the actual tracts and villages in which mhowra is grown and used for other purposes than illicit distillation, and not allow it in the whole of a taluka or district in which these small areas happen to be situated.

The second is to do away with free movement of mhowra throughout the whole vacation area. There can ordinarily be no necessity for moving mhowra far from the area where it grows, for any other purpose than distillation except perhaps where it is used for preparing tobacco. It is only used for other purposes because it costs practically nothing where it grows. Once it has to be bought for a price covering cost of collection and transport to any distance and dealers' charges, it becomes dearer than the grain or cattle food for which it is a poor substitute only worth using because it costs nothing.

When it is to be conveyed a long distance, for ultimate supply to Government or State distilleries, it should be covered by a pass or permit.

The third is to have legitimate movement of mhowra covered by pass, so as to prevent the free movement of mahura from adjacent Indian State territory throughout the vacation area during the season of collection and storage.

The extending of the Act has, however, helped to some extent in checking illicit distillation. Cases of illicit possession of mhowra flowers in Ahmedabad, Kaira, Panch Mahals, West Khandesh, East Khandesh, Nasik, Thana and Kolaba, were 158, 184, 308, 144, 62, 19, 67 and 6 in 1930-31 against 52, 12, 174, 142, 332, 17, 31 and 8 in 1931-32 respectively. The increase was due to the good crop, and the withdrawal of the vacation period from certain areas.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit slightly increased from 1,616 in 1930-31 to

1,619 in the year under report. Three additional shops were opened on the recommendations of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of the drinking public.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 644 meetings at which 700 recommendations were made. Of these 394 were accepted. Many of the rejected recommendations related to the closure of shops, or to the fixing of special hours of sale. The hours of sale were the same as in the previous year, viz. opening hour 10-30 a.m. and closing hour 8 p.m. except in the following cases :—

(*i*) in Bombay where it was 9 p.m.

(*ii*) on the railway lines up to Thana on the G. I. P. Railway, and Virar (Bassein Taluka) on the B. B. & C. I. Railway, where it was 8-30 p.m. and,

(*iii*) in the Bandra Municipal and Santa Cruz Cantonment areas where it was 9 p.m.

11. *Consumption.*—The total consumption in the Presidency shows an increase of 69,833 proof gallons or about 7 per cent. compared with last year. There was a substantial increase in Bombay City, Ahmedabad City, and Poona City and Cantonments. A slight general increase in the whole of Gujerath, Thana, Bombay Suburban District and Kolaba, little change in the Central Division (Outside of Poona City), a considerable decrease in Dharwar (from 29,977 to 23,755), a slight decrease in the other districts of the Southern Division (except in Belgaum City).

Special reasons are reported for the changes in particular districts, substitution of toddy for liquor in Dharwar, and the strike of licensees for a month in Ratnagiri to bring about a reduction in license fees.

The following statement shows in respect of Bombay City and each District (1) ration fixed for 1931-32, (2) the actual consumption in 1931-32, 1930-31 and 1929-30 and (3) the cases of illicit distillation, possession, sale and import detected in 1931-32 and 1930-31.

The rations fixed for 1931-32 were the same as those for 1930-31. Consumption was about 58½ per cent. of ration.

The general increase in Gujerath is probably to some extent due to the decrease of Congress activities which had in the previous year accentuated the natural effects of economic conditions.

A detailed comparison between the recorded figures of this year and last year is however of very little interest. In the four years 1926—30 conditions had become more or less stabilised and the reasons for variations in consumption in the last two years can be seen much more clearly by comparison with the figures for 1929-30.

The following are the figures of consumption and revenue for 1929-30, 1930-31, and 1931-32 :—

Details.	1929-30.	1930-31.	1931-32.
	Proof Gallons.	Proof Gallons.	Proof Gallons.
Consumption.			
Rural areas, including the Akrani tract.	5,68,067	3,77,270	3,76,601
Urban areas	7,20,840	5,88,583	6,59,085
Urban areas (except Bombay) ...	3,39,260	2,77,999	3,14,380
Bombay City	3,81,580	3,10,584	3,44,705
Poona, Kirkee and Ahmedabad City ...	1,09,420	1,10,378	1,35,573
Total ...	12,88,907	9,65,853	10,35,686
	Rs.	Rs.	Rs.
Revenue.			
Bombay City	73,96,452	57,66,860	68,33,689
Mofussil	1,41,57,580	99,21,710	1,03,86,595
Total ...	2,15,54,032	1,56,88,570	1,72,20,284
Approximate average index figure for the Financial years 1929-30, 1930-31 and 1931-32.	147	126	109
Total in Index figure values, converted to prices level of 1914.	146·6	124·6	158

The explanation of the very different changes in different areas seems to be fairly clear. The total resources of the people in rural areas have fallen in proportion to the fall in prices, so has their cost of living, and so has the balance available for expenditure on liquor. Taxation and prices of liquor have not fallen much (except in one or two places like Poona where a deliberate policy of selling larger quantities at lower prices was followed). Hence consumption has fallen roughly in proportion to the general fall in prices.

In the towns, salaries, wages, middlemen's profits have lagged behind in readjustment, and have not fallen in proportion to the general fall in prices. Cost of living on the whole has. Therefore the balance available for expenditure on luxuries has not fallen—or may even have risen (as in Poona).

The exceptional rise in consumption in Ahmedabad City, and the fall in Bombay since 1929-30 reflect the industrial conditions in these two cities. Sholapur City has risen slightly.

There are exceptional changes in some towns, and districts due to local causes e.g. the effect of the trade depression in Bombay City and indirectly in Ratnagiri, Kolaba and Thana and the specially low price of rice in the Konkan districts.

The figures for liquor alone are misleading because the reduction in resources has led in some districts to a considerable resort to toddy which as an intoxicant is less than half the price of liquor, in place of liquor.

In the districts where for a long period there has been an increasing resort to illicit sources of liquor and a continuous fall in the consumption of licit liquor—Kaira, Thana, Panch Mahals, Khandesh and Nasik, this tendency was strengthened.

The most conspicuous instances is East Khandesh where consumption had fallen in the 20 years 1913-14 to 1929-30 from 173,000 to 51,000 and has now further decreased to 29,000.

The figures for the other districts in which conditions are similar are—

Districts.		1913-14.	1929-30.	1931-32.
West Khandesh	...	172,000	80,000	50,000*
Nasik	...	108,000	34,000	22,000
Panch Mahals	...	70,000	32,000	18,000
Thana	...	323,000	111,000	69,000
Bombay Suburban District.		.....	41,000	36,000

* (In spite of lowering of still head duty).

Name of district.	Ration in London Proof Gallons. 1931-32.	Consumption in London Proof Gallons.					Cases of illicit importation, possession, sale and distillation.		
		1931-32.	1930-31.	1929-30.	Increase or decrease with reference to		1931-32.	1930-31.	Increase or decrease.
					1930-31.	1929-30.			
Ahmedabad ...	68,536	66,141	42,680	56,111	23,461	10,030	422	370	52
Kaira ...	36,000	14,064	12,602	23,037	1,462	−8,973	1,062	237	825
Panch Mahals ..	51,066	18,177	17,006	31,707	1,171	−13,530	715	530	185
Broach ...	48,564	20,898	16,630	27,311	4,268	−6,413	49	28	21
Surat ...	230,365	95,156	90,307	129,108	4,849	−33,952	236	175	63
Thana ...	153,196	68,781	65,470	110,853	3,311	−42,072	744	590	154
Bombay Suburban.	63,197	36,239	33,861	41,497	2,378	−5,258	16	16	...
Bombay ...	423,191	344,705	310,584	381,580	34,121	−36,875	18	24	−6

Name of district.	Ration in London Proof Gallons, 1931-32.	Consumption in London Proof Gallons.					Cases of illicit importation, possession, sale and distillation.		
		1931-32.	1930-31.	1929 30.	Increase or decrease with reference to.		1931-32	1930-31.	Increase or decrease.
					1930-31.	1929-30.			
Kolaba ...	92,770	30,999	28,451	49,103	2,548	−18,104	98	94	4
Ratnagiri ...	82,920	31,596	33,544	38,647	−1,948	−7,051	103	65	38
Kanara ...	27,735	17,612	19,997	21,565	−2,385	−3,953	125	77	48
Dharwar ...	49,470	23,755	29,977	36,346	−6,222	−12,591	240	148	92
Belgaum ...	50,155	26,120	24,272	31,391	−1,848	−5,271	223	120	105
Bijapur ...	22,608	8,879	10,822	14,036	−1,943	−5,157	172	167	5
Sholapur ...	27,138	21,514	20,114	23,616	1,400	−2,102	99	76	23
Satara ...	13,073	8,827	9,295	11,192	−468	−2,365	130	144	−14
Poona ...	100,680	85,082	76,027	72,942	−9,055	12,140	31	10	21
Ahmednagar ...	19,097	8,150	7,505	10,671	645	−2,521	28	16	12
Nasik ...	45,613	21,816	23,362	33,611	−1,546	−11,795	336	215	121
West Khandesh.	91,179	49,757 8,324*	49,984 13,240*	79,914 15,366*	−227 −4,916*	−28,157 −7,042*	1,418	1,057	361
East Khandesh.	68,888	29,094	30,623	51,303	−1,529	−22,209	236	210	26
	1,765,431	1,035,686	965,853	1,288,907	+69,833	−2,53,221	6,501	4,367	2,134

* Akrani Mahal of the West Khandesh District.

12. *Temperance Activities.*—There were no genuine temperance movements in Bombay City or in the mofussil. But the vigorous anti-drink movement including picketing and social boycott launched by the Congress with the object of crippling Government revenue was carried on at the beginning of the year. The town shops in the majority of the Districts were picketed and the licensees intimidated. Toddy trees were also cut down in Kanara, Dharwar, Belgaum and Satara Districts. Prior to the toddy auctions in Bombay notices were issued by the Congress threatening picketing, and warning bidders, with the result that the shops had to be disposed of by the invitation of tenders. The shops and booths were then picketed for some time, but the effective measures taken by Government under the ordinances brought the situation under control with the result that the picketing and harassment slackened and the licenses regained confidence. There was sporadic picketing of shops in the mofussil but it had no effect on consumption.

13. *Administration of Distilleries and Warehouses.*—One Central Distillery and 38 bonded warehouses were maintained during the year under report. Of these, 2 warehouses at Dabhoda and Vadgaon in the Mahi Kantha Agency were closed from 1st August 1931

owing to the restoration of the Abkari rights to the States in that Agency. The issues to retailers in British Districts of duty paid spirits amounted to 1,028,991 proof gallons (exclusive of 8,398 proof gallons issued from the small distillery at Dhadgaon which is for the Akrani tract) against 946,483 proof gallons in the previous year.

14. *Retail Sale in excess of prescribed limits.*—Permits for the sale of country spirit in excess of the prescribed limit were granted in all districts except Kaira, Nasik, Ahmednagar, Satara, Bijapur, Dharwar and Ratnagiri. The total quantities sold were:—

	1931-32. Gallons.	1930-31 Gallons.
25° U. P.	33	13
30° U. P.	45	57
40° U. P.	321	231
60° U. P.	6,131	5,559

Similar permits were also granted for the sale of toddy under which 1,628, 1,015, 40, 17 and 12 gallons were sold in Thana, West Khandesh, Sholapur, East Khandesh and Belgaum Districts.

CHAPTER III.

TODDY.

15. *Revenue.*—The revenue under this head is derived from (1) tree-tax and (2) fees for the retail sale of toddy. It amounted to Rs. 43,63,698 in the year under report as compared with Rs. 31,54,540 in the previous year (column 11 of the Imperial Return I) an increase of Rs. 12,09,158.

16. *Tree-tax.*—The receipts from tree-tax amounted to Rs. 17,38,766 during the year under report as against Rs. 12,86,637 in the previous year (column 8 of Imperial Return I). The increase of Rs. 4,52,129 is due to increase in the total number of trees tapped, the rates of tree-tax being the same.

17. *License fees.*—The realisations from license fees amounted to Rs. 26,24,932 as against Rs. 18,67,903 in the preceding year (column IX of Imperial Return I) showing an increase of Rs. 7,57,029. This increase is due to keen competition at the auctions in some districts on account of the suspension of the activities of the Congress.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix "B"):—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1930-31 ...	35,693	9,817	227,130	272,640
1931-32 ...	36,643	20,520	331,250	388,413
	+950	+10,703	+104,120	+115,773

There was a large increase in the total number of trees tapped the most noticeable increases being in the Town and Island of Bombay, and in the Districts of Panch Mahals, Surat, Thana and Sholapur viz. 3,985; 3,998; 65,944; 35,128 and 3,637 respectively. The increase in the Town and Island of Bombay is due to improvement in the local textile industry and the fact that picketing of shops was less intensive than in the previous year. The increase in the number of trees tapped in the Panch Mahals is due to the suspension of the civil disobedience movement. The increase in the Surat District is due to stoppage of the anti-drink movement during the latter part of the year under report. The increase in the Thana District is due to the relaxation of the political agitation and to the tapping of a larger number of trees for the supply of toddy to Bombay. The increase in Sholapur is due to the restoration of more normal condition in the town and the revival of trade. There were decreases in Ratnagiri, Satara, Poona, Ahmednagar, West Khandesh and East Khandesh Districts, the most noticeable being in Ratnagiri and West Khandesh. The decrease in Ratnagiri District is due to the strike of the licensees in that District in order to bring about a reduction in license fees and tree-tax. The decrease in West Khandesh District is due to the removal of the embargo on the import of toddy from Surat into West Khandesh, the bulk of toddy sold being obtained from Surat.

19. *Toddy Licenses.*—The licenses of different descriptions granted during the year under report and in the previous year were:—

Year.	Domestic consumption.	Tree-foot booths.	Shops.	Total.
1930-31	4,877	3,175	1,054	9,106
1931-32	10,109	3,173	1,055	14,337
...	+5,232	- 2	+ 1	+5,231

There was a remarkable increase in the domestic consumption licenses, the most noticeable being in the Panch Mahals and Surat Districts. The increase in both these districts is due to stoppage

of the anti-drink movement. The decrease in the total number of tree-foot booth licenses is due to the fact that 10 booths in the Thana District and 6 booths in the Broach District had remained closed during the year under report for want of proper bids. Four new booths, 2 in the Bijapur District and 2 in the East Khandesh District were opened during the year under report and 10 booths from the Thana District which had remained closed for want of adequate bids, were transferred to the Bombay Suburban District to meet an increasing demand. The increase in the number of toddy shops is due to the fact that a new shop was opened at Baturki in the Bijapur District.

20. *Consumption.*—With the exception of Ratnagiri, Ahmednagar and West Khandesh there was an increase in all districts and in the Town and Island of Bombay, the most noticeable being in Broach, Surat, Thana, Bombay Suburban District, Bombay, Kanara, Dharwar, Belgaum, Sholapur and Poona. The increase in Broach, Surat, Thana, Bombay Suburban District, Kanara, Dharwar, Belgaum and Sholapur is due to relaxation of the Political agitation and restoration of a calmer atmosphere. The increase in Bombay is due to improvement in the mill industry and slackening of picketing. The increase in Poona was due to the fixing of lower selling prices by agreement among the licensees to meet conditions arising from the general fall in prices and wages. The remarkable decrease in the consumption of toddy in the Ratnagiri District is due to the fact that all the toddy shops in the Ratnagiri District remained closed for about a month in the beginning of the year as the old licensees went on strike in a body. The decrease in the West Khandesh District is due to trade depression and the consequent decline in the purchasing capacity of the people. The fall in Ahmednagar is due to the fact that Salis and Padam Salis (weavers) who were the chief consumers of toddy have decided to give up this drink largely because they were hard bit by trade depression, and realised that in their present impoverished condition they simply could not afford to go on wasting their small earnings in drink.

21. *Manufacture of Gul.*—In Kanara District 7 persons were permitted to manufacture gul as against 12 in the previous year. The number of trees tapped free of duty for this industry during the year under report was 70 as against 128 in the previous year. The decrease in the number of licenses granted during the year under report is due to the fact that the trade is not lucrative. No permission was granted for the manufacture of gul from sweet toddy in any other part of the Presidency.

CHAPTER IV.

Foreign Liquor including those of Indian Manufacture.

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian made liquors, (2) license fees for the sale of such

liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors :—

(*a*) imported at the port of Bombay, or

(*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Bombay Presidency.

During the year under review the revenue under (1) amounted to Rs. 11,56,758 against Rs. 9,49,008 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The increase is mainly due to the inclusion in the amount for the year under report a sum of Rs. 1,73,252 on account of duty recovered at the Resident's Treasury at Baroda on foreign liquors imported by the Alembic Chemical Works Co., of Baroda. Similar recoveries made at the Resident's Treasury in previous years were not accounted for in previous administration reports. The increase is also partly due to the enhancement of the rates of duty. The revenue under (2) decreased from Rs. 17,88,740 in the previous year to Rs. 16,85,448 (columns 13, 16, 21 and 22 of Imperial Return I). The decrease is due to fall in consumption. Vend (pass) fees have, as usual been included in the column of license fees.

23. *Imports and consumption of foreign liquor.*—The imports of foreign liquor into Bombay City by sea, compared with those of the previous year, were as follows:—

Year.	Fermented liquors (liquid gallons).	Wines (liquid gallons).	Potable spirits (Proof gallons).	Denatured and perfumed spirit (liquid gallons).
1931-32	1,285,069	36,915	97,810*	399,857
1930-31	1,774,157	70,617	221,715†	371,213
Increase or decrease ...	-489,088	-33,702	-123,905	28,644

* Includes 2,612 proof gallons and 155 bulk gallons of liqueurs.
† Includes 1,464 bulk gallons of liqueurs.

Exports to other provinces are made from these imports, as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those in the previous year. (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15).

Year.	Permented liquors (Bulk Gallons).	Wines (Bulk Gallons).	Potable spirits (Bulk Gallons).	Denatured spirit (Bulk Gallons).
1931-32	948,153	31,460	193,614	254,137
1930-31	1,128,998	39,575	256,051	230,478
	-180,845	-8,115	-62,437	+23,659

The decrease in potable liquors is mainly due to the high selling prices consequent on the enhancement in the rates of both Excise and Customs duties, and the reduction in the resources of the people on account of trade depression and unemployment. It is also partly due to picketing and to the greater use of masala liquor in place of foreign liquor on economic grounds. The decrease in the consumption of beer is partly due to the increase in the rate of assessment on sales and partly to the prevailing trade depression. There is an increase in the consumption of denatured spirit. This is reported to be due mainly to the increased use of denatured spirit in arts and industries and for lighting purposes; but the steady increase in almost all districts in spite of bad trade and bad economic condition is very suspicious and seems to call for more thorough investigation. The imports of denatured spirit through the Port of Bombay amounted to 3,96,373 gallons as against 3,67,166 gallons in the previous year. The major portion of the imports. viz, 3,92,700 gallons was from Java. 1942 gallons were imported from the United States of America, 1,711 gallons from Calcutta and only 20 gallons from Japan.

24. *Canteen Tenant Licenses.*—The number of canteen tenant licenses issued during the year under report was 37 as against 32 in the previous year. The total quantity of beer sold under these licenses was 133,902 gallons as against 165,596 gallons in the previous year.

25. Messrs. Kemp & Co., N. Powell & Co., Wright & Co., I. G. Gajjar & Co., M. J. Gajjar of Bombay, Wingate & Co., of Poona and the Gujarat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon. The manufacturers obtained 21,665 proof gallons of rectified spirit in bond for this purpose.

Medicinal and toilet preparations assessed at the lower rate of duty were imported into Bombay from the following firms:—

(1) The Alembic Chemical Works Co., Ltd., Baroda.

(2) The Bengal Chemical and Pharmaceutical Works, Calcutta.

(3) The Ranaghat Chemical Works, Calcutta.

(4) Dr. Bose's Laboratory, Calcutta.

(5) Messrs. Abdul Razak & Co., Hyderabad.

(6) Messrs. Dagan Chemical Works, Allahabad.

The sales of rectified spirit were 889 gallons as against 927 gallons in the previous year (column 14 of Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian made foreign liquor is manufactured at the Gujerat Chemical Works at Ahmedabad, the Alembic Chemical Works at Baroda and the Government Central Distillery at Nasik. The Gujerat Chemical Works supplied 19,223 proof gallons of duty free rectified spirit to the Government

Medical Stores, Bombay, as against 22,769 gallons in the previous year. 40 gallons of denatured spirit were manufactured at the Gujerat Chemical Works as against 49 gallons in 1930-31.

26. *Licenses.*—The number of licenses for the sale of foreign liquor was 2,637 against 2,598 in the preceding year. The increase is mainly due to the increase by 67 of denatured spirit licenses and by 15 of wholesale licenses under the head commercial spirits including denatured spirit and medicated wines. There is, however, a decrease of 55 in the temporary licenses and of 14 in retail licenses under the head rectified spirit and medicated wines. All these licenses are of minor importance. There was a slight increase under the other classes of licenses. 51 licenses were issued for the manufacture of perfumed spirits and 8 licenses for the manufacture of flavouring essences.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

27. *Cultivation and out-turn of ganja.*—The cultivation of ganja was not allowed during the year under report as there was a sufficient balance of the previous year's stock to meet all requirements.

28. *Issues from Warehouses.*—The issues from warehouses during the year under report and the year 1930-31 are contrasted below :—

	1930-31.			1931-32.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issued for sale in the Bombay Presidency.	627	203	...	546	195	143
Export to Indian States ...	55	26	...	56	22	3
Export to other Provinces.	18	...	...	15	1	...
Export to foreign countries.	9	...	...	8	...	...

29. *Fluctuation in consumption.*—The following statement shows the consumption as compared with that of the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1930-31	21,777	7,962	...
1931-32	19,042	7,623	5,543

With the exception of Panch Mahals, Broach, Belgaum, Satara and Poona there was a decrease in the consumption of ganja in all districts and in the Town and Island of Bombay, the most noticeable being in the districts of Ahmedabad, Thana, Bombay Suburban District, Dharwar, Sholapur, East Khandesh and Bombay. The decrease in Bombay, Ahmedabad, Thana and Bombay Suburban District is mainly due to re-introduction of the sale of charas in the Town and Island of Bombay and Ahmedabad City with effect from 1st April 1931. The decrease in other districts is due to high selling rates and general depression in trade. The increase in the consumption of ganja in the Belgaum District is reported to be due to the better quality of the ganja sold by licensees during the year. The increase in Satara and Poona is due to low selling prices on account of keener competition among the licensees. There was a decrease in the total consumption of bhang which is shared by all the districts except Kaira, Broach, Surat, Ratnagiri, Dharwar, Belgaum, Sholapur and West Khandesh. The decrease in the consumption of bhang in the Poona District is due to the proportionately higher selling rates. The decrease in Nasik is only apparent and is due to the fact that in previous years, sales of Majum were added to those of bhang from which Majum is made, thus duplicating the sales of bhang. This has now been rectified. The decrease in other districts is negligible.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses, and (*b*) imports from other provinces, and (2) vend fees. The duty realised and the vend fees amounted to Rs. 10,23,413 and Rs. 6,69,696 respectively as compared with Rs. 8,25,957 and Rs. 6,63,459 in the year 1930-31 (Imperial Return I, columns 31, 33, 35 and 36).

31. *Vend licenses.*—The number of vend licenses in the year under report was 542 (Imperial Return III, columns 10 to 12 and 32 to 34) as against 538 in 1930-31. Of these 20 were wholesale and 522 retail. There was an increase in the number of shops by 4, due to opening of 4 new retail shops, 2 in the Sholapur District and 1 in each of the districts of Dharwar and Kaira.

Cocaine.

32. *Vend Licenses.*—The licenses for the sale of cocaine for bona fide medical purposes numbered 792 during the year under report against 776 in 1930-31 (Imperial Return III, column 38).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and allied drugs imported during the year amounted to 25 lbs. 12 ozs. 268¾ grains (Avoirdupois standard weight) against 42 lbs. 11 ozs. and 391½ grains in the previous year. The quantity sold under licenses was 35 lbs. 0 ozs. 129¾ grains against 19 lb. 7 ozs. 200 grains. The statistics of cocaine transactions called for in Government of India's letter No. 1324, dated 8th March 1922,

Department of Commerce, are given below in the form approved in Government Resolution, Revenue Department, No. 4495, dated 22nd August 1922 :—

Stock on 1st April 1931.	Imports during the year.	Total.	Sales during the year.	Closing balance on 31st March 1932.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
16 6 321¾	25 12 268¾	42 3 153	35 0 129¾	7 3 23¼

34. *Cocaine cases.*—45 cases of illicit possession of cocaine were detected in the City of Bombay during the year under report as against 117 during 1930-31. The reasons for the decrease have been given in paragraph 50 below. The largest quantity of cocaine seized during the year under report was 250 grs.

CHAPTER VI.

OPIUM.

35. *Realizations from opium issued from depôts.*—Opium issued from the depôts realised Rs. 15,16,763 as shown in the District Treasury Accounts. Of this sum Rs. 4,55,020 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 10,61,743 gain on sales as shown in columns 24 and 25 of Imperial Return I. From the latter figures the expenditure noted below has to be deducted :—

	Rs.
(1) Conveyance and packing charges of opium at opium depôts in British Districts ...	6,952
(2) Cost of maintenance of the Government Depôt at Sadra	1,004
	7,956

The net profits to Government thus amounted to Rs. 10,53,787 (inclusive of duty) against Rs. 10,14,177 in the previous year showing an increase of Rs. 39,610.

36. *Sales in British Districts.*—The total issues in British Districts amounted to 18,084 seers against 18,446 seers in the preceding year (column 17 of the Imperial Return IV). The actual sales were, however, 17,957 seers against 18,225 seers in the previous year, a decrease of 268 seers due to the fall in consumption in all the districts of the Presidency except Ahmedabad, Poona, Satara and Broach. The decrease in the sales is attributed to trade depression, poor economic condition of the people, and high selling

prices. In Bombay the fall is due partly to propaganda against the opium habit, competition of cheaper illicit opium smuggled from outside and to a number of Chinamen having left the City owing to reduction of workshop staff by the Railway and the Shipping Companies. The notable rise in the Ahmedabad and Poona Districts was due to the extremely low selling rates charged by the licensees in Ahmedabad and Poona Cities on account of competition. The increase in sales in the Satara and Broach Districts was very small and calls for no remarks.

37. *License fees.*—The fees for retail vend in British Districts amounted to Rs. 9,97,120 against Rs. 10,77,528 in the previous year (column 27 of Imperial Return I). The decrease is due to lack of competition at the auctions.

38. *Retail shops and medical practitioners, Chemists and druggists licenses.*—The total number of licenses was 690 against 683 in the previous year (column 31 of Imperial Return III). 7 additional licenses were granted in places where they were required to meet the legitimate needs of the people. The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 1,056 in the previous year to 1,097 in the year under report (column 35 of Imperial Return III).

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 6,276 seers against 7,639 in the previous year (Appendix "D").

40. *Manufacture and issue in the Baroda State.*—The area under poppy cultivation in the Baroda State was 568 acres and 20 gunthas against 423 acres and 29 gunthas in the previous year. The opium in hand at the beginning of the year was 44,352 seers and that manufactured during the year was 5,281 seers. The total issues to licensed dealers decreased from 5,276 seers to 4,804 seers. The stocks held at the end of the year were 43,852 seers exclusive of 977 seers on account of dryage.

41. *Total Excise opium revenue.*—The Excise Opium revenue was Rs. 23,94,547 against Rs. 24,99,221 in the previous year showing a decrease of Rs. 1,04,674 which was due to decrease in consumption.

42. *Consumption of opium for veterinary and quasi veterinary use.*—The quantity of opium used for veterinary and quasi veterinary purposes during the year was 55 lbs. 4 ozs. 5 drams and 18 grains against 51 lbs. 5 ozs. 11 drams and 24 grs. during the previous year.

43. *Measures to check the administration of opium to children.*—The National Baby and Health Week Association, Bombay, as usual continued their activities in warning mothers against the danger of drugging children with opium by means of magic lantern and cinema demonstrations, exhibition of models and posters and free distribution of leaflets in the vernacular on infant welfare.

These exhibitions took place in 219 towns and villages during the baby week celebrations and 107 centres were also supplied with popular literature on public health and child welfare. The Lady Inspector of Factories also took every opportunity by lectures and conversations to convince the factory and mill workers of the evil effects of administering opium to children. These activities have no doubt some educative value and have probably contributed to a decline in the sale of opium.

CHAPTER VII.

Financial Results.

44. *Revenue.*—The gross realisations for the year (Imperial Return I) are contrasted below with those of the previous year:—

Item.	Realizations in		Increase.	Decrease.
	1930-31.	1931-32.		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit ...	1,56,88,570	1,72,20,284	15,31,714	.....
2. Country fermented liquor.	31,54,540	43,63,698	12,09,158	.....
3. Malt liquors ...	3,29,987	2,48,833	.....	81,154
4. Wines and Spirits (foreign spirits other than malt liquors, medicated wines and commercial spirits).	23,04,297	22,97,650	.....	6,647
5. Commercial Spirits (including medicated wines).	1,03,464	2,95,723	1,92,259	.....
6. Hemp drugs ...	14,89,626	16,93,886	2,04,260	.....
7. Opium ...	24,99,221*	23,94,547*	.....	1,04,674
8. Fines and Forfeitures.	9,345	18,109	8,764	.....
9. Miscellaneous ...	1,00,956	85,895	.....	15,061
0. Recoveries from Government Commercial undertakings.	6,70,363	9,67,989	2,97,626	.....
	2,63,50,369	2,95,86,614	34,43,781	2,07,536
		Increase ...	32,36,245	

* Exclusive of license fee for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States and to Baroda and Aden and the cost price of opium supplied to British Districts.

Item 10.—Shows recoveries from Government commercial undertakings such as profits from the distillery and realizations from the sale of distillery plant, etc.

Page 19, paragraph 45.

For the words and figures "(1) refunds (Rs. 1,46,864)" occurring in the 2nd line of paragraph 45, *substitute* the words and figures "(1) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 11,75,131)".

proceeds of opium and the investments in Government Commercial Undertakings are fully recouped from the working of the Government Distillery which yields a profit every year. The gross expenditure this year including the refunds shown at (1) and (2) above amounted to Rs. 27,11,518 against the previous year's expenditure of Rs. 30,26,250. If the items relating to opium and investments are excluded being not really expenditure the gross expenditure would be Rs. 21,57,830 against Rs. 23,85,143 in the previous year which shows a decrease of Rs. 2,27,313. The decrease is due to the reduction in staff and also reduction in grants as a measure of retrenchment. The net revenue of the year increased by Rs. 34,63,558, i.e. from Rs. 2,39,65,226 in the previous year to Rs. 2,74,28,784 in the year under report.

46. *Recovery of Excise Revenue by coercive process.*—Coercive processes were resorted to for the recovery of excise revenue in 14 out of 21 Districts of the Presidency proper, viz. Kaira, Broach, Surat, Thana, Kolaba, Ratnagiri, Kanara, Dharwar, Belgaum, Bijapur, Sholapur, Nasik, West Khandesh and East Khandesh. In some cases moveable and immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII.

47. *Offences against the Abkari Law.*—The total number of cases detected was 8,208 against 6,583 in the preceding year. Of these 7,691 related to liquor, 452 to hemp drugs and 65 to cocaine as against 5,342, 1,066 and 175 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix "F".

48. *Fluctuations in liquor cases.*—The total number of liquor cases during the year under report showed an increase of 2,349 as compared with the previous year. Cases under "illicit distillation" alone account for an increase of 1,588, the number of such cases detected during the year under report being 4,533 as against 2,945 in the previous year. The increase is mainly in the Districts of Kaira (684), Panch Mahals (173), Surat (107), West Khandesh (348), Nasik (90), Thana (53) and Dharwar (55). The increase is due to the increasing diversion of the drinking classes to illicit liquor, mainly on account of the high prices at which licit liquor is sold. The large increase in the Kaira and Panch Mahals Districts, is due to especially organised raids being made periodically on entire villages by the whole staff of the District. The vigilance of

the Excise Staff and the relaxation of the Civil Disobedience movement is also partly responsible for the increase. Three cases of illicit distillation were detected in the Town and Island of Bombay during the year, two of these being within the Fort area. Cases under "illicit importation, exportation and transportation" increased from 247 to 292, and those under "illicit possession" and "unlicensed sale" increased from 1,106 to 1,572 and 69 to 104 respectively. Cases under "Miscellaneous offences" rose from 975 to 1,190, the increase being mainly due to the detection of a number of cases of possession of mhowra flowers in excess of the prescribed limit.

49. *Fluctuations in Hemp Drugs Cases.*—The number of cases relating to hemp drugs decreased from 1,066 to 452, the decreases being chiefly noticeable in the Town and Island of Bombay (570) and in the District of Ahmedabad (70). The heavy decrease is mainly due to the re-introduction of the sale of charas in Bombay and Ahmedabad from 1st April 1931. The low prices at which licit charas was available made the illicit traffic in this drug, which was very considerable, unprofitable. The decrease in the number of cases in Bombay is also partly due to the rounding up of a number of notorious smugglers. The trial of a big gang of notorious inter-provincial Rampuri smugglers, which was rounded up early in the year under report, and for which a special Public Prosecutor and a special Magistrate were appointed, continued till December when 17 accused were convicted and sentenced to various terms of imprisonment up to 2 years and fines up to Rs. 2,000. There was also a small increase in the number of petty cases in certain districts which call for no special remarks.

50. *Fluctuations in Cocaine - Cases.*—Cases under cocaine decreased from 175 to 65. The cocaine traffic is mainly confined to Bombay, which accounts for a decrease of 109 cases. The decrease is due to the scarcity of the drug in the City as a result of the rounding up in Calcutta of most of the notorious traffickers of various nationalities, the deportation of Tham Ming, the notorious Chinese smuggler of Bombay, the enquiries instituted in China and Japan by a Special Officer of the Government of India and also to the arrest of the gang of inter-provincial smugglers referred to above.

51. *Offences against Opium Law.*—The number of opium cases detected was 382 as against 282 in the preceding year. Of these 349 were tried in British territory and 33 in Indian States as against 267 and 15 respectively in the previous year (column 29 of Appendix "F"). The number of cases of illegal possession was 289 against 188 and those of manufacture and illegal sale were respectively 8 and 19 against 5 and 17 in the previous year. The number of cases of illegal import was the same as last year, viz. 59. The contraband opium seized amounted to 256 seers of which 246 seers were seized in British territory and 10 seers in Indian States.

52. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness numbered 2,428 against 1,864 in the previous year (Appendix "G", columns 2 and 3). Of these 1,528 occurred in

Bombay City. Cases of drunkenness on licensed premises rose from 24 to 45.

The Excise Intelligence Bureau.

53. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the methods of smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 480 finger impression slips of excise offenders for search against 1,024 during the previous year. Previous convictions were traced in 110 instances compared with 298 in 1930-31. At the close of the year, the Branch had on record a collection of finger print slips of about 25,400 excise convicts.

CHAPTER IX.

54. *Revenue.*—There is an increase in the gross revenue for the year under report of about 32 lakhs. The increase is only a partial recovery from the heavy decrease of 94 lakhs in the previous year. The chief increases in revenue are under country spirit and toddy. The revenue from hemp drugs shows an increase on account of the re-introduction of the sale of charas in Bombay City and Ahmedabad. The increased receipts from commercial spirits is due to the inclusion, in the Administration Report for the first time, of the duty recovered at the Resident's Treasury at Baroda on foreign liquors imported by the Alembic Chemical Works Company of Baroda.

55. *Consumption.*—The consumption of country spirit and toddy shows an increase as compared with the previous year. The main reason for the increase is the relaxation of picketing and of other congress activities and the re-adjustment of economic conditions generally to the change in the level of prices. The consumption of foreign liquors shows a decrease on account of the heavy increases in the Customs and Excise duties which drove many people from foreign liquor to country spirit. The variation in the consumption of opium is too small to call for any special notice. The consumption of hemp drugs as a whole shows an increase on account of the re-introduction of charas in Bombay City and Ahmedabad.

56. *Charas.*—An important feature of the year's administration was the re-introduction with effect from April 1st, 1931, of the sale of charas in Bombay and Ahmedabad Cities after a prohibition which had extended over a period of 9 years. The effect of the prohibition so far as the City of Bombay is concerned as compared

with the years immediately before and after it is shown in the statement below :—

Year.	Sales.		Revenue.	Number of cases detected.
	Ganja seers.	Charas seers.		
			Rs.	
1921-22	9,667	7,762	6,03,042	22
1922-23	15,075	...	4,40,164	37
1923-24	13,792	...	4,68,805	95
1924-25	12,987	...	6,52,867	66
1925-26	10,203	...	5,71,941	116
1926-27	10,169	...	4,84,592	157
1927-28	9,465	...	5,48,516	135
1928-29	6,128	...	3,71,421	237
1929-30	5,590	...	3,32,978	337
1930-31	3,627	...	2,42,118	597
1931-32	1,974	4,851	4,30,800	27

The sale of charas was prohibited from 1st April 1922 because it is stronger than ganja and it was hoped that the users of charas would resort to the less potent drug. The natural corollary to the prohibition should have been a considerable increase in the sales of ganja to which it was expected that charas habituès would have been diverted. This actually happened in the first year after the prohibition (1922-23). The sales of ganja in Bombay City increased from 9,667 to 15,075 seers, an increase of 60 per cent. Thereafter sales of ganja showed a progressive decline until the year 1930-31 when they amounted to 3,627 seers only, while the number of cases of illicit traffic in charas actually detected by the staff showed a considerable increase. Much of the decline in the sales of ganja was undoubtedly due to the competition of illicit charas, the contraband trade in which assumed alarming proportions. The position was so serious that it was expected that if the prohibition of the sale of charas was continued much longer the sales of licit ganja would practically cease and the whole demand would be met from charas illicitly obtained. It will be observed that in the year before the prohibition the sales of charas at licensed shops amounted to 7,762 seers, i.e., 2/3rds of the sales of ganja, though in intoxicating effects the consumption of charas was equivalent to 31,000 seers of ganja, it being held that charas is 4 times more potent than ganja. In view of this considerable demand for charas in the City, smuggling organizations sprung into existence and met the demand for charas illicitly at prices even below those of ganja with the result that not only were the previous consumers of charas able to satisfy their craving from illicit sources but even consumers of ganja were diverted to the cheaper and more potent drug. The fact that in the first year after the reintroduction of the sale of charas the sales of charas at the licensed shops amounted to 4,851 seers while the sales of ganja were only 1,974 seers clearly indicated that the demand for charas existed throughout the period

of prohibition. The decline in the sales of ganja also shows that the prohibition had converted former ganja smokers into charas smokers. The prohibition was not therefore effectual inasmuch as it increased consumption as a whole, led to the substitution of the more potent form of charas for ganja, and subjected Government to considerable loss of revenue which went into the pockets of smugglers.

57. The consumption of ganja in the Presidency proper excluding the Town and Island of Bombay was 29,005 seers in 1921-22 while it was 17,068 seers in 1931-32. The decrease of nearly 41 per cent. is mainly due to the gradual enhancement of duty. The corresponding figures for the Town and Island of Bombay are 9,667 and 1,977 seers respectively. The decrease in consumption is nearly 79 per cent. The history of the results of the stopping of the sale of licit charas is an interesting demonstration of the effect of any attempt to prevent the use of an intoxicant by the too sudden application of the method of total prohibition. The almost immediate effect in this case was the complete loss of control, and the general substitution of illicit charas for the less harmful form of the drug, ganja.

58. Another interesting example of the actual result of too drastic restrictions being the reverse of what was intended is to be found in connection with the closing of liquor shops on public holidays in Poona. The first result has been that the sales on the day before and after the holiday are equal to three days normal sales. The secondary result is that a wholesale system of illicit retailing of liquor through agents on holidays and Sundays has grown up, which the excise establishment find it impossible to put a stop to. It seems quite probable that this new illicit facility for distribution and indirect competition between shops is one of the reasons for the increase of consumption by about 25 per cent. in Poona during the last two years, when it was falling greatly almost everywhere else.

59. The moral of these instances is not of course that there should be no restriction on the consumption of intoxicants, or that they should not be increased, but that the restraints must be applied gradually so as to give the consumers time to readjust their habits and their ideas, and that changes must not be made so rapidly as to provoke a greater amount of evasion, resistance and obstruction than the Excise preventive establishment can deal with.

60. *Excise Offences.*—The number of Excise offences as a whole shows an increase. On account of the relaxation of the Civil Disobedience Movement, the Excise Staff could devote greater time to detection work. The high price of country spirit is responsible for the growth of illicit distillation even in urban areas. The reintroduction of charas in Bombay City and Ahmedabad accounts for a sudden fall in the number of hemp drugs cases. The rounding up of the notorious illicit cocaine traffickers in Calcutta had a restrictive effect on the illicit traffic in Bombay and the number of cocaine offences therefore shows a decrease.

The attempts of the Excise Staff to deal with illicit distillers have as usual been resisted wherever possible by villagers and members of the aboriginal tribes. There were however no serious affrays between illicit distillers and raiding parties in the year under report, except one at Ambivli in the Panwel taluka of the Kolaba District where the Excise Officer was forced to open fire to save his party from the attack of the villagers.

61. Owing to the Civil Disobedience Campaign and the sudden fall in prices in 1930, Collectors have had to deal with many difficulties in the disposal of licenses, the recovery of revenue and the modification of Excise arrangements to suit changed conditions, and have given increasing attention to the problems of Excise administration.

Mr. Kothawala particularly has done most valuable work in dealing with excise matters in Surat.

The co-operation and assistance of the police have been of great value in areas where resistance to Government and interference with excise arrangements took a violent form.

62. The Excise staff worked very well in the whole in the face of exceptional difficulties, and the administration by the Superintendents of their charges was throughout of a very satisfactory standard.

The excellent work of Mr. Hogan in Bombay, the late Khan Bahadur P. B. Vakharia in Surat, and Mr. Chhoy in Nasik, is worthy of special mention because of the very successful manner in which they dealt with the special difficulties of these heavy charges.

J. P. BRANDER,
Commissioner of Excise.

NOTE.

This report was drafted by Mr. A. M. Macmillan, C.I.E., I.C.S. who acted as Commissioner of Excise, from 25th April 1932 to 2nd November 1932.

APPENDIX A.

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarter town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in Gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	61,435	8·5
2	Kaira	6	96,938	7,838	3·8
3	Panch Mahals	2	51,120	8,469	7·9
4	Broach	2	45,759	9,065	9·5
5	Surat	3	124,456	19,153	7·4
6	Thana	4	71,657	18,366	12·3
7	Bombay Suburban ...	2	70,945	16,178	10·9
8	Bombay	1	1,161,383	344,705	14·2
9	Kolaba	1	6,460	1,340	10·0
10	Ratnagiri	4	54,556	4,158	3·7
11	Kanara	2	25,090	4,036	7·7
12	Dharwar	4	186,708	16,450	4·2
13	Belgaum	4	91,046	15,487	8·2
14	Bijapur	4	85,775	5,154	2·9
15	Sholapur	3	199,868	18,808	4·5
16	Satara	6	85,617	3,962	2·2
17	Poona	3	242,133	75,972	15·1
18	Ahmednagar	1	57,529	5,872	4·9
19	Nasik	3	94,362	6,241	3·2
20	West Khandesh	3	67,335	5,361	3·8
21	East Khandesh	9	176,067	11,035	3·0
	Total 1931-32 ...	70	3,341,301	659,085	9·4
	Total 1930-31 ...	70	3,244,082	588,588	8·7

* In the Akrani Tract of

Note.—Figures of population for 1930-31 represented provisional figures of the last census whereas those for 1931-32 represent final figures published at pages 1005 of the *Bombay Government Gazette*, Part, I dated 5th May 1932.

A.

gallons and the rate per head of population in (1) Urban areas British District of the Bombay Presidency during the year 1931-32.

Rural areas (*i. e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams. L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	4,706	0·3	999,768	66,141	3·2
644,712	6,226	0·4	741,650	14,064	0·9
498,406	9,708	1·2	454,526	18,177	1·9
288,411	11,833	2·0	334,176	20,898	3·0
569,157	76,008	6·4	693,613	95,156	6·6
764,968	50,415	3·2	836,625	63,781	3·9
108,579	20,061	8·9	179,524	36,239	9·7
.....	.....	.....	1,161,383	344,705	14·2
622,261	29,659	2·3	628,721	30,999	2·4
1,247,971	27,438	1·0	1,302,527	31,596	1·2
392,745	13,576	1·7	417,835	17,612	2·0
915,969	7,305	0·4	1,102,677	23,755	1·0
985,655	10,633	0·5	1,076,701	26,120	1·2
788,445	3,725	0·2	869,220	8,679	0·5
677,652	2,706	0·2	877,520	21,514	1·2
1,094,095	4,865	0·2	1,179,712	8,827	0·4
927,665	9,110	0·5	1,169,798	85,082	3·5
930,677	2,278	0·1	988,206	3,150	0·4
905,686	15,575	0·8	1,000,048	21,816	1·0
704,459	44,396 *8,324	3·6	771,794	49,757 *8,324	3·6
1,029,968	18,059	0·8	1,206,035	29,094	1·2
14,650,752	376,601	1·2	17,992,053	1,035,686	2·8
15,065,120	377,270	1·2	18,309,202	965,853	2·5

the West Khandesh.

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX A(*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1931-32.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof 1931-32.		Actual realization.		Total realizations 1931-32.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	313,789	60,251	9·2	6,77,826	3,22,723	10,00,549
2	Viramgaon ...	18,965	802	2·0	6,015	3,000	9,015
3	Kaira Town ...	6,834	638	4·5	2,858	6,100	8,958
4	Nadiad ...	34,584	3,712	5·1	14,661	25,000	39,661
5	Godhra Town ...	35,110	3,599	4·9	12,261	14,025	26,286
6	Broach City ...	34,200	6,586	9·2	74,097	38,902	1,12,999
7	Surat ...	98,427	15,316	7·5	1,72,302	69,975	2,42,277
8	Thana Town ..	21,816	5,607	12·3	63,077	37,800	1,00,877
9	Kalyan Town ...	21,618	4,466	9·9	41,873	50,052	91,925
10	Bandra Town ...	40,634	11,301	13·4	1,27,140	67,500	1,94,640
11	Kurla Town ...	30,311	4,876	7·7	54,860	23,000	77,860
12	Town and Island of Bombay.	1,166,383	344,705	14·2	44,73,136	23,60,553	68,33,689
13	Alibag Town ...	6,460	1,340	10·0	12,666	12,000	24,666
14	Ratnagiri Town.	17,320	1,172	3·2	9,267	4,485	13,752
15	Karwar Town ...	14,157	2,331	7·9	4,595	7,950	12,545
16	Dharwar City ...	40,904	5,060	5·9	53,739	31,810	85,549
17	Hubli Town ...	83,494	7,044	4·0	80,325	63,150	1,43,475
18	Gadag Town ...	45,899	3,952	4·1	44,825	30,000	74,825
19	Belgaum City and Cantonment.	49,599	12,185	11·8	1,37,770	58,146	1,95,916
20	Bijapur Town ...	39,747	2,538	3·1	26,584	28,100	54,684
21	Sholapur City and Cantonment and places ten miles round.	144,654	13,651	4·5	1,53,541	91,558	2,45,099
22	Barsi Town ...	25,754	2,560	4·8	23,456	17,375	40,831
23	Pandharpur Town.	29,460	2,597	4·2	28,687	23,400	52,087
24	Satara City and Cantonment.	26,379	1,900	3·5	22,023	25,200	47,223
25	Poona City and Cantonment.	215,384	69,877	15·5	7,86,998	2,84,482	10,71,475
26	Kirkee Cantonment.	16,302	5,445	16·0	60,625	28,575	89,200
27	Ahmednagar City and Cantonment.	57,529	5,872	4·9	65,826	57,250	1,23,076
28	Nasik City ..	45,744	5,048	5·3	56,787	50,000	1,06,787
29	Malegaon Town.	32,186	847	1·3	7,945	17,500	25,445
30	Dhulia Town ...	39,656	2,629	3·2	24,876	16,000	40,876
31	Jalgaon Town ...	34,304	2,574	3·6	23,963	10,700	34,663
32	Bhusaval Town .	27,874	2,259	3·9	25,403	27,100	52,503
33	Amalner Town ...	22,917	1,862	3·9	17,694	7,925	25,619
	Total for Towns.	2,838,394	614,602	10·4	73,87,696	39,11,336	1,12,99,032

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX B

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on		Number of licenses issued		
		Cocoanut and Brab.	Date and wild Palm.	Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	5 0 0	2 0 0	1	2	2
2	Kaira ..	0 8 0	(a) 0 8 0	7	...	...
3	Panch Mahals ...	.....	0 4 0	6,023	...	...
4	Broach ...	5 8 0	2 8 0	39	27	7
		12 0 0	(b) 6 0 0			
5	Surat ...	6 0 0	(c) 3 0 0	3,210	964	164
		3 0 0	(d) 1 8 0			
		12 0 0	(e) 6 0 0			
		10 0 0	(f) 5 0 0			
6	Thana ...	7 8 0	(g) 3 0 0	77	863	139
		5 0 0	(h) 2 0 0			
		9 0 0	(i) 3 0 0			
7	Bombay Suburban ...	12 0 0	(j) 6 0 0	68	236	13
		9 0 0	(k) 3 0 0			
8	Bombay ...	12 0 0	6 0 0	1	81	127
		12 0 0	(l) 6 0 0			
9	Kolaba ...	9 0 0	(m) 3 0 0	16	67	31
10	Ratnagiri ...	9 0 0	3 8 0	...	719	62
11	Kanara ...	8 0 0	3 0 0	...	96	93
12	Dharwar ...	6 0 0	3 0 0	...	11	113
13	Belgaum ...	6 0 0	3 0 0	...	7	71
14	Bijapur ...	6 0 0	3 0 0	...	10	93
15	Sholapur ...	6 0 0	3 0 0	...	11	12
16	Satara ...	6 0 0	2 0 0	37	...	37
17	Poona ...	6 0 0	3 0 0	21	29	34
18	Ahmednagar ...	6 0 0	3 0 0	...	1	5
19	Nasik ...	6 0 0	2 0 0	7	24	33
20	West Khandesh ...	6 0 0	2 0 0	2	4	9
21	East Khandesh ...	6 0 0	2 0 0	...	6	4
	Total ...	.....	.....	10,109	3,171	1,383

(a) for domestic consumption, (b) for sale at tree-foot booths (c) for raw toddy; and (4) the quantity of toddy reported to ... of the Presidency during the year 1931-32

Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Cocoa-nut.	Brab.	Date.	Total.		
9	10	11	12	13	14
				Gals.	
3	...	451	454	10,601	
...	7	...	7	.....	(*a*) Kaira District and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
...	8,068	...	8,068	.....	
...	749	2,634	3,383	1,00,727	(*b*) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West.
...	308	152,609	152,917	27,08,736	(*c*) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
					(*d*) Mandvi North.
					(*e*) Bassein Taluka.
					(*f*) Mahim Taluka.
130	7,100	65,741	72,971	21,27,420	(*g*) Dahanu Taluka.
					(*h*) Umbergaon Petha.
					(*i*) Rest of the District.
1,169	2,861	7,486	11,516	3,38,387	(*j*) Salsette Taluka.
15,662	177	691	16,530	9,48,270	(*k*) Rest of the District.
					(*l*) Panvel and Bagayat part of the Alibag Taluka.
368	384	519	1,271	31,435	(*m*) Rest of the District and Sudhagad Mahal.
15,704	...	85	15,789	8,57,124	
3,607	...	340	3,947	2,48,170	
..	...	30,421	30,421	6,57,057	
..	400	18,974	19,374	3,41,173	
...	...	17,196	17,196	3,07,448	
..	...	17,615	17,615	4,02,724	
.	...	590	590	7,082	
...	...	11,674	11,674	5,59,957	
...	...	150	150	2,735	
	466	2,291	2,757	42,576	
.	...	1,528	1,528	51,095	
...	...	255	255	15,785	
36 643	20,520	331,250	388,413	97,58,502	

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation.						Intoxicating drugs produced during the year.	
	Of Ganja.		Of Bhang.		Name of the Warehouse in which the drugs were lodged, etc.		
Name of Taluka in which permitted.	Number of villages in which permitted.	Area cultivated.	Number of villages in which permitted.	Area cultivated.		Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	There was no cultivation this year.				Ahmednagar ...	...	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	...	...	...	...		...	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse					
	On payment of duty by licensed vendors in British Districts and Native States.			To other provinces or other Warehouses in the Presidency.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	480	81	...	214	...	...
Bombay ...	82	112	127	1	1	...
Surat ...	22	11	...	...	...	...
Ahmedabad ...	27	13	19	...	...	...
Total ...	611	217	146	215	1	...

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1932.

Balance at the Warehouse on the 1st April 1931.			Drugs imported from other provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
4,988	10	...	1	92	...	4,989	102	...
271	12	...	173	112	142	444	124	142
4	3	...	30	10	...	34	13	...
16	11	...	54	6	23	70	17	23
5,279	36	...	258	220	165	5,537	256	165

during the year.									
For destruction being useless.			Balance at the Warehouse on 31st March 1932.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
1,557	3	...	2,738	18	...	...	75	30	...
317	3	...	44	8	15	...	110	25	220
8	1	...	4	1	...	...	120	30	...
18	1	1	25	3	3	...	100	32	135
1,900	8	1	2,811	30	18	...	...	...	...

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium Transactions in Indian States during the year 1931-32.

Serial No.	Name of State or Political Agency	Stock on 1st April 1931	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Mahi Kantha	159	1,235	1	...	1,395	1,152
2	Rewa Kantha	762*	1,883	1	5	2,651	2,095
3	Cambay	134	420	...	2	556	505
4	Other States	399*	2,738	...	...	3,137	2,399
	Total for 1931-32.	1,454*	6,276	2	7	7,739	6,151
	,, 1930-31.	1,146	7,689	8	12	8,805	7,344

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1932	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Mahi Kantha	3	240	518,164	0·2	
2	Rewa Kantha	11(*a*)	545	888,093	0·2	
3	Cambay	...	51	87,761	0·5	
4	Other States	1	737	27,11,784	0·07	
	Total for 1931-32.	15	1,573	42,05,802	0·1	
	,, 1930-31.	24	1,454*	42,05,370	0·1	

* Read 762, 399 and 1,454 for 765, 379 and 1,437 in column 9 against Rewa Kantha, other States and Total for the year 1930-31.

(*a*) Inclusive of 2 seers sent to the Superintendent of Excise, Bombay.

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX E.

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	15,35,134	1,24,543	16,59,677	14,91,641	1,24,453	16,16,094
2	Kaira ...	4,16,013	12,476	4,28,489	3,88,704	11,751	4,00,455
3	Panch Mahals.	2,23,619	712	2,24,331	2,06,938	...	2,06,938
4	Broach ...	6,65,890	47,554	7,13,444	6,48,542	45,229	6,93,771
5	Surat ...	21,56,311	33,007	21,89,318	21,07,635	29,532	21,37,167
6	Thana ...	25,28,725	...	25,28,725	23,52,989	...	23,52,989
7	Bombay ...	99,90,350	...	99,90,350	79,50,248	...	79,50,248
8	Kolaba ...	5,27,376	78,427	6,05,803	4,50,549	14,383	4,64,932
9	Ratnagiri ...	6,07,983	10,003	6,17,986	6,01,026	9,267	6,10,293
10	Kanara ...	3,03,834	4,186	3,08,020	2,78,042	4,186	2,82,228
11	Dharwar ...	11,70,165	16,444	11,86,609	10,86,993	8,286	10,95,279
12	Belgaum ...	8,80,374	60,691	9,41,065	7,82,759	52,338	8,35,097
13	Bijapur ...	4,25,785	27,217	4,53,002	3,62,956	27,217	3,90,173
14	Sholapur ...	10,43,608	10,522	10,54,130	9,60,136	10,522	9,70,658
15	Satara ...	5,89,427	15,247	6,04,674	5,25,003	13,482	5,38,485
16	Poona ...	24,96,300	96,768	25,93,068	22,45,644	71,600	23,17,244
17	Ahmednagar...	5,42,109	...	5,42,109	4,81,147	...	4,81,147
18	Nasik ...	6,95,639	1,05,686	8,01,325	5,71,183	60,493	6,31,676
19	West Khandesh.	5,74,647	1,72,292	7,46,939	4,01,536	1,72,292	5,73,828
20	East Khandesh.	6,90,032	76,094	7,66,126	5,94,175	34,882	6,29,057
	Total ...	2,80,63,321	8,91,863	2,89,55,190	2,44,87,846	6,89,913	2,51,77,759

E.

and Balances of Excise Revenue for the year 1931-32.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	
43,493	.....	90	1,80,589	17,96,683	
27,309	.....	725	47,583	4,48,038	
16,681	.....	712	22,911	2,29,849	
17,348	.....	2,325	38,979	7,32,750	
46,837	.....	5,314	86,688	22,23,855	
1,75,736	.....	.....	1,13,602	24,66,591	
20,40,102	.....	.....	27,63,013	1,07,13,261	
65,443	.....	75,428	58,237	5,23,169	
3,269	334	4,090	1,37,546	7,47,839	
17,754	753	7,285	23,052	3,05,280	
69,238	.....	22,092	30,504	11,25,783	
41,703	.....	64,265	46,855	8,81,952	
24,961	731	37,137	24,191	4,14,364	
79,945	.....	3,527	80,353	10,51,011	
64,424	.....	1,765	66,505	6,04,990	
1,74,348	539	1,00,937	1,81,622	24,98,866	
60,962	.....	.....	59,280	5,40,427	
83,240	8,800	77,609	97,282	7,28,958	
65,507	.....	1,07,604	68,674	6,42,502	
64,212	3,390	69,467	66,145	6,95,202	
31,82,512	14,547	5,80,372	41,93,611	2,93,71,370	

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	260	37	122	3
2	Kaira	850	1	208	3
3	Panch Mahals	613	...	102	...
4	Broach	13	13	22	1
5	Surat	143	42	51	...
6	Thana	439	33	268	4
7	Bombay Suburban ...	14	...	2	...
8	Bombay	8	6	1	8
9	Kolaba	50	2	46	...
10	Ratnagiri	16	10	77	...
11	Kanara	21	21	78	5
12	Dharwar	143	9	83	5
13	Belgaum	114	16	80	13
14	Bijapur	99	6	64	3
15	Sholapur	21	10	32	36
16	Satara	57	42	30	1
17	Poona	9	...	17	5
18	Ahmednagar	10	2	12	4
19	Nasik	213	11	110	2
20	West Khandesh	1,332	6	73	7
21	East Khandesh	113	25	94	4
22	Baroda Cantonment ...	.....	...	...	...
	Total ... 1931-32 ...	4,533	292	1,572	104
	Total ... 1930-31 ...	2,945	247	1,106	69

F.

Laws in each District of the Bombay Presidency Proper detected by to Liquor, (2) Offences relating to Hemp-drugs and (3) Offences Act investigated, during the year 1931-32.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
158	580	...	43	3	1	...	47
182	1,244	...	3	42	...	...	45
340	1,055	...	...	96	...	...	96
10	59	...	...	1	...	5	6
63	299	...	...	...	...	4	4
76	820	...	...	9	...	...	9
4	20	...	...	8	1	...	9
16	34	...	1	21	5	...	27
8	106	4	...	...	...	...	4
.....	103	...	...	...	...	...	.....
20	145	1	...	...	2	1	4
42	282	1	...	1	3	13	18
3	226	...	...	1	1	1	3
4	176	1	...	...	3	1	5
3	102	1	5	12	14	...	32
1	131	1	2	...	...	3	6
4	35	...	...	2	2	1	5
7	35	...	2	5	2	...	9
27	363	...	...	4	3	...	7
149	1,567	...	4	1	...	1	6
73	309	1	...	109	...	...	110
.....	...	...	...	...	...	...	.....
1,190	7,691	10	60	315	37	30	452
975	5,342	...	83	786	167	30	1,066

APPENDIX

Number.	District.	Cases detected (Abkari) —*contd.*					Cases in which convictions were obtained.
		Offences relating to cocaine.				Total (Abkari).	
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	....	4	...	4	631	414
2	Kaira ...	...	1	...	1	1,290	797
3	Panch Mahals ...	...	...	...	...	1,151	678
4	Broach ...	...	...	...	...	65	54
5	Surat ...	...	...	...	...	303	273
6	Thana ...	...	...	...	...	829	592
7	Bombay Suburban ...	...	1	...	1	30	24
8	Bombay ...	...	45	14	59	120	106
9	Kolaba ...	...	...	...	...	110	96
10	Ratnagiri ...	...	...	...	...	103	89
11	Kanara ...	...	...	...	...	149	84
12	Dharwar ...	...	...	...	...	300	240
13	Belgaum ...	...	...	...	...	229	171
14	Bijapur ...	...	...	...	...	181	142
15	Sholapur ...	...	...	...	...	134	119
16	Satara ...	...	...	...	...	137	110
17	Poona ...	...	...	...	...	40	39
18	Ahmednagar ...	...	...	...	...	44	42
19	Nasik ...	...	...	...	...	370	264
20	West Khandesh ...	...	...	...	...	1,573	1,518
21	East Khandesh ...	...	...	...	...	419	320
22	Baroda Cantonment...	...	...	...	...	...	...
	Total ... 1931-32 ...	...	51	14	65	8,208	6,172
	Total ... 1930-31 ...	...	124	51	175	6,583	5,259
	Indian States.						
	Rewa Kantha Agency.	...	...	...	...	...	...
	Mahi Kantha Agency.	...	...	...	...	...	...
	Total of Indian States for the year 1931-32.	...	...	...	...	...	...
	Total of Indian States for the year 1930-31.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1931-32 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1930-31 ...	...	...	...	...	...	...

F—*contd.*

Cases detected (Opium).									
Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized.
21	22	23	24	25	26	27	28	29	30
									S. t. gr.
...	1	7	...	43	...	...	2	53	128 51 11¼
...	...	40	...	1	...	...	...	41	1 37 145½
...	...	52	...	...	...	...	...	52	17 66 86½
									*0 0 11
...	...	...	...	...	...	...	...	...	Nil.
...	...	2	...	...	...	...	...	2	0 2 0
...	1	2	...	...	...	...	...	3	0 33 0
...	...	2	...	...	...	...	...	2	0 10 0
...	...	58	...	4	...	1	...	63	93 38 47½
...	...	...	...	...	...	4	...	4	Nil.
...	...	...	...	...	...	...	...	...	Nil.
...	...	...	...	...	...	...	...	...	Nil.
...	...	3	...	...	...	1	...	4	0 4 0
									*0 2 152½
...	...	...	...	...	...	...	...	...	Nil.
...	...	...	...	...	...	...	...	...	Nil.
...	...	32	...	2	...	12	...	46	0 78 173½
									*0 3 48½
...	...	1	...	...	...	...	3	4	0 5 45
...	2	...	...	...	...	...	1	3	0 0 45
...	4	...	...	2	...	...	...	6	0 2 55
...	...	3	...	...	...	...	...	3	*0 2 84
...	...	15	...	6	...	...	1	22	0 15 129½
...	...	40	...	...	...	1	...	41	2 26 68
...	...	...	...	...	...	...	...	...	Nil.
...	8	257	...	58	...	19	7	349	245 51 86½
...	5	173	...	59	...	17	13	267	112 42 26¼
									*0 7 93
...	...	9	...	1	...	...	...	10	1 70 3¾
...		23	...	...	...	...	...	23	8 51 39
...	...	32	...	1	...	...	...	33	10 41 42¾
...	...	15	...	...	...	...	...	15	16 36 178½
...	8	289	...	59	...	19	7	382	256 12 129½
...	5	188	...	59	...	17	13	282	128 79 24¾

* Madat.

S. t. gr.

Total of Madat for 1931-32 ... ... 0 8 116

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1931-32.

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	41	8	.....	.....
Kaira	.....	17	.....	.....
Panch Mahals	.....	8	.....	.....
Broach	1	21	.....	.....
Surat	.....	59	.....	.....
Thana	.....	45	.....	.....
Bombay Suburban District.	.....	57	.....	.....
Bombay	.....	1,528	.....	.....
Kolaba	.....	15	.....	.....
Ratnagiri	.....	22	.....	.....
Kanara	3	.....	.....	1
Dharwar	.....	30	.....	.....
Belgaum	.....	12	.....	.....
Bijapur	.....	29	.....	.....
Sholapur	.....	125	.....	.....
Satara	.....	12	.....	.....
Poona	.....	318	.....	.....
Ahmednagar	.....	18	.....	.....
Nasik	.....	43	.....	.....
West Khandesh ...	.....	3	.....	.....
East Khandesh ...	.....	13	.....	.....
Total { 1931-32 ...	45	2,383	.....	1
Total { 1930-31 ...	24	1,840	.....	.....

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.						
	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	61	34,844	184,272	1,213,959	...	...	...
Belgaum ...	2	...	...	...	11,598	...	...
Poona ...	1	1,071	1,667	390	...	...	...
Total ... 1931-32 ...	64	35,915	185,939	1,214,349	11,598	...	...
Total ... 1930-31 ...	59	49,023	284,106	1,461,617	...	...	...

* Inclusive of 2,523 gallons

† Inclusive of 3,331 gallons

H.

STATEMENT A.

Liquors in the Bombay Presidency during the year 1931-32.

Fermented Liquors thereunder..		Licenses for Wholesale Vend of Spirits manufactured in Presidency Proper to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	Remarks.
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	...	...	...	...	...	...	...	...	
...	...	...	71,538*	...	...	...	...	...	...	
...	11,611	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	11,611	...	71,538*	...	...	...	...	...	...	
...	...	...	69,880†	...	...	...	...	...	...	

of rectified spirits.

of rectified spirits.

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

FOREIGN SPIRITS AND FERMENTED

Name of District.	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.					Sales thereunder.		
	Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	493	3,420	8,855	8	35	813	7,397
2. Kaira ..	4	18	312	195	1	6	19	35
3. Panch Mahals .	2	19	249	239	3	25	117	583
4. Broach ...	3	68	1,243	699	...	...	...	...
5. Surat ...	8	267	3,817	3,024	...	...	...	...
6. Thana ...	12	70	785	3,040	6	12	230	2,418
7. Bombay Suburban District.	9	322	2,774	8,739	16	117	1,358	6,863
8. Bombay ...	112	18,587	76,265*	389,371	118	5,524	30,895	265,959
9. Kolaba ...	7	26	285	546	9	31	49	318
10. Ratnagiri ...	6	18	338†	272	1	9	26	107
11. Kanara ...	7	109	327	1,413	2	9	19	150
12. Dharwar ...	8	210	2,120	7,407	...	...	...	...
13. Belgaum ...	4	549	1,473	8,385	7	49	275	11,224
14. Bijapur ...	3	8	183	299	2	2	3	28
15. Sholapur ...	8	60	950	7,463	5	114	424	6,923
16. Satara ...	9	98	669	3,403	6	61	112	238
17. Poona ...	25	2,403	8,842	25,295	49	1,139	3,049	93,577
18. Ahmednagar ...	7	135	993	4,321	8	73	278	24,112
19. Nasik ...	6	179	1,543	4,543	17	193	683	20,032
20. West Khandesh	3	19	247	533	1	14	39	23
21. East Khandesh.	5	107	1,117	1,069	4	23	186	3,934
Total ... 1931-32 ...	255	23,765	107,952	479,111	263	7,436	38,575	443,927
Total ... 1930-31 ...	244	30,263	155,382	615,460	220	8,960	48,557	482,701

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales in the statement, 254,137 gallons of denatured

I.

STATEMENT B.

Spirits and Fermented Liquors in the Bombay Presidency the year 1931-32.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.						SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.			
Sales thereunder.					Quantity sold.						
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	3	188	2,798	..	2,055	40	26	19,658	...	..	...	.....
...	...	...	...	...	...	...	..	...	...	..	...	.....
1	2	36	403	...	...	...	...	...	...	...	...	.....
1	2	18	151	...	...	...	...	...	...	...	...	.....
1	2	73	934	...	...	...	...	...	...	...	...	
1	2	56	1,344	...	...	...	...	...	...	...	...	
1	8	390	1,231	...	...	...	...	...	...	...	...	
5	192	780	8,385‡	...	37,774	...	27	...	...	...	...	
2	...	28	168	...	99	...	...	...	...	...	...	
...	...	...	...	...	37	...	...	...	...	...	...	
1	2	6	100	...	...	...	...	...	...	...	...	
2	1	53	430	...	...	...	1	..	...	...	...	
2	2	45	465	...	302	...	...	...	...	...	...	
1	1	61	211	...	...	...	...	...	...	...	...	
2	1	24	760	...	1,287	...	...	...	...	...	...	
5	6	155	776	...	977	...	...	...	...	...	...	
4	20	228	4,037	...	2,614	...	9	...	...	...	...	
1	...	9	385	...	462	...	...	...	...	...	...	
3	5	123	1,448	...	...	...	...	...	...	...	...	
1	...	2	83	...	...	...	...	...	...	...	...	
1	10	38	1,006	...	...	...	...	...	...	...	...	
36	259	2,313	25,115	...	45,607	40	63	19,658	...	...	...	
39	352	2,945	30,837	...	49,983	49	111	23,777	...	...	...	

* Includes 90 Gals. of imported rectified spirits sold by F. L. licensees and 849 Gals. of rectified spirit sold by rectified spirits licensees.

† Includes 4 Gals. of rectified spirit.

‡ Includes 42 Gals. of Indian beer.

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.

A. M. MACMILLAN,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con	
				1930-	
				40° U.P.	
1	2	3		4	
		1930-31.	1931-32.	Gallons.	
1	Ahmedabad ..	4	4	51,711	
				(30° U.P.)	101
2	Kaira ...	19*	19*	12,499	
				(30° U.P.)	704
3	Panch Mahals ...	11	12	1,888	
				(30° U.P.)	1,758
4	Broach ...	4	4	12,861	
				(30° U.P.)	...
5	Surat ...	15	15	29,537	
				(30° U.P.)	5,645
6	Thana ...	69	69	11,448	
7	Bombay Suburban District...	6	6	4,270	
8	Bombay ...	...	...	509,787	
9	Kolaba ...	3	1	29,637	
10	Ratnagiri ...	12	12	18,513	
11	Kanara below Ghat ...	8	7	255	
				(30° U.P.)	15,827
	Kanara above Ghat ...	4	3	6,656	
				(30° U.P.)	1,639
12	Dharwar ...	20	18	34,904	
				(30° U.P.)	3,293
13	Belgaum ...	12	12	22,963	
				(30° U.P.)	11,098
14	Bijapur ...	28	25	7,090	
				(30° U.P.)	1,027
15	Sholapur ...	1	1	8,971	
				(30° U.P.)	1,022
16	Satara ...	3	3	10,593	
				(30° U.P.)	456
17	Poona ...	17	17	43,161	
18	Ahmednagar ...	...	...	10,722	
				(30° U.P.)	230
19	Nasik ...	54	54	8,625	
20	West Khandesh ...	49	31	2,847	
				(30° U.P.)	1,175
21	East Khandesh ...	61	61	2,699	
				(30° U.P.)	488
	Total ...	400	374	841,637	
				(30° U.P.)	44,463

* These shops sell only 40° U.P. liquor.

† In the Akrani tract of

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1931-32.

sumption.

31. 1931-32.

60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
27,681	83,124	39,640
(25° U.P.) 681	(30° U.P.) 19	(25° U.P.) 530
.....	13,445	.. ...
(25° U.P.) 6,147	(30° U.P.) 763	(25° U.P.) 7,284
36,167	2,656	38,462
(25° U.P.) 235	(30° U.P.) 1,569	(25° U.P.) 134
11,352	17,241	12,684
(25° U.P.) 5,829	(30° U.P.)	(25° U.P.) 7,306
137,795	31,556	137,152
(25° U.P.) 18,020	(30° U.P.) 6,007	(25° U.P.) 22,875
146,504	10,775	155,791
76,998	4,272	83,889
11,780	564,655	14,781
26,672	32,890	28,163
56,091	19,746	49,369
7,494	560	5,637
.....	(30° U.P.) 14,806	.....
957	5,545	579
(25° U.P.) 326	(30° U.P.) 1,002	(25° U.P.) 529
14,150	29,418	10,222
(25° U.P.) 1,426	(30° U.P.) 1,712	(25° U.P.) 1,090
6,815	26,272	6,250
(25° U.P.)	(30° U.P.) 11,224	(25° U.P.) .....
8,163	7,183	5,249
(25° U.P.) 3,445	(30° U.P.) 1,277	(25° U.P.) 2,101
32,958	8,423	38,137
(25° U.P.) 1,111	(30° U.P.) 1,139	(25° U.P.) 543
6,549	10,159	5,938
(25° U.P.)	(30° U.P.) 538	(25° U.P.) .....
125,327	45,284	144,779
1,938	12,020	1,616
(25° U.P.) 182	(30° U.P.) 260	(25° U.P.) 146
45,469	8,729	41,446
117,800	2,920	117,615
†33,100	(30° U.P.) 1,065	†20,809
(25° U.P.) 444	.....	(25° U.P.) 285
71,654	2,729	67,951
.....	(30° U.P.) 396	.....
1,003,414	939,602	1,026,109
(25° U.P.) 37,846	(30° U.P.) 41,777	(25° U.P.) 42,823

West Khandesh.

A. M. MACMILLAN,
Commissioner of Excise.

[Figures in columns 2 to

Name of District	Country spirits				
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from out-stills and other systems
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	7,80,044	...	6,04,853	13,84,397	...
	6,293		*2,349*	*8,642*	
Kaira ...	62,057	...	1,23,815	1,85,872	...
	809			*809*	
Panch Mahals ...	65,201	...	68,035	1,33,236	...
	35,076		*26,623*	*61,699*	
Broach ...	2,09,000	...	1,46,213	3,55,213	...
Surat ...	6,75,986	...	2,52,548	9,28,534	...
	28,923		*10,831*	*39,754*	
Thana ...	7,09,906	...	3,74,545	10,84,451	...
	22,574		*9,961*	*32,535*	
Bombay Suburban District.	4,09,942	...	2,21,618	6,31,560	...
Bombay ...	44,73,136	...	23,60,553	68,33,689	...
Kolaba ...	2,86,189	...	1,67,344	4,53,533	...
	5,389		*3,085*	*8,474*	
Ratnagiri ...	2,46,969	...	1,46,416	3,93,285	...
Kanara ...	1,15,095	...	74,985	1,90,080	...
Dharwar ...	2,70,880	...	2,14,858	4,85,738	...
	20,924		*9,259*	*30,183*	
Belgaum ...	2,89,513	...	1,24,967	4,14,480	...
	45,306		*23,941*	*69,247*	
Bijapur ...	97,321	...	66,945	1,64,266	...
	4,723		*3,472*	*8,195*	
Sholapur ...	2,37,342	...	1,56,821	3,94,163	...
	8,524		*7,297*	*15,821*	
Satara ...	99,555	...	1,17,184	2,16,739	...
	38,516		*41,817*	*80,333*	
Poona ...	9,48,859	...	4,64,348	14,13,207	...
	11,317		*13,156*	*24,473*	
Ahmednagar ...	91,607	...	1,00,140	1,91,747	...
Nasik ...	2,09,310	...	2,73,195	4,82,505	...
West Khandesh ...	2,12,663	...	2,82,856	4,95,519	...
East Khandesh ...	2,77,055	...	1,61,015	4,38,070	...
Total ... 1931-32 ...	107,17,530	...	65,02,754	1,72,20,264	...
	? *28,374*		*1,51,791*	*3,80,165*	
Total ... 1930-31 ...	97,77,756	...	59,10,814	1,56,88,570	...
	2,79,661		*1,91,327*	*4,70,988*	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to
included in

RETURN I.

for 1931-32.

43 and 47 are gross.]

Total receipts from country spirits	Country Fermented Liquors				Malt liquors	
	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,34,397	917	2,819	.....	3,736	...	...
8,642						
1,85,872	1	...	.....	1	...	...
809						
1,33,236	466	...	.....	466	...	...
61,699						
3,55,213	9,186	69,852	.....	79,038	...	...
9,29,534	6,72,627	4,73,000	.....	11,45,627	...	...
39,754						
10,84,451	2,40,125	1,51,739	.....	3,91,864	...	...
32,535	*2,370*	*873*		*3,243*		
6,31,560	91,535	1,04,131	.....	1,95,666	...	...
68,33,689	1,88,051	5,35,409	.....	7,23,460	8,345	2,33,980
4,53,533	8,451	10,092	.....	18,543	...	...
8,474	*1,145*	*1,287*		*2,432*		
3,93,285	1,94,021	1,38,940	.....	3,32,961	...	...
1,90,080	29,211	55,491	.....	84,702	...	...
4,85,738	89,916	3,51,317	.....	4,41,233	...	...
30,183	*4,933*	*19,995*		*24,928*		
4,14,480	61,791	1,35,412	.....	1,97,203	480	4,539
69,247	*14,361*	*38,994*		*53,355*		*736*
1,64,266	52,443	1,27,180	.....	1,79,623	...	...
8,195	*1,368*	*2,729*		*4,097*		
3,94,163	49,989	1,75,265	.....	2,25,254	...	...
15,821	*5,584*	*15,512*		*21,096*		
2,16,739	1,120	2,073	.....	3,193	...	...
80,333	*468*	*1,548*		*2,016*		
14,13,207	35,830	2,38,869	.....	2,74,699	...	1,489
24,473	*303*	*685*		*988*		
1,91,747	529	6,795	.....	7,324	...	...
4,82,505	5,510	18,490	.....	24,000	...	...
4,95,519	6,510	22,235	.....	28,745	...	...
4,38,070	537	5,823	.....	6,360	...	...
1,72,20,284	17,38,766	26,24,932	.....	43,63,698	8,825	2,40,008
3,80,165	*30,532*	*81,623*		*1,12,155*		*736*
1,56,88,570	12,86,637	18,67,903	.....	31,54,540	26,159	3,03,828
4,70,988	*30,706*	*78,930*		*1,09,636*		*924*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Revenue for

Name of District	Malt liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)		
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total columns 15 and 16
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	.....	28,373	28,373
Kaira ...	.....	.....	957	957
Panch Mahals ...	.....	.....	1,578	1,578
Broach ...	.....	4,869*	3,775*	8,644*
Surat ...	.....	.....	10,343 *89*	10,343 *89*
Thana ...	.....	.....	8,024	8,024
Bombay Suburban District.	.....	.....	27,427	27,427
Bombay ...	2,42,325	8,58,916	11,66,077	20,24,993
Kolaba ...	.....	.....	2,438	2,438
Ratnagiri ...	.....	.....	1,357	1,357
Kanara ...	.....	.....	2,101	2,101
Dharwar ...	.....	.....	10,206 *49*	10,206 *49*
Belgaum ...	5,019 *736*	.....	14,765 *1,003*	14,765 *1,003*
Bijapur ...	.....	.....	842	842
Sholapur ...	.....	.....	16,283	16,283
Satara ...	.....	.....	7,697 *1,080*	7,697 *1,080*
Poona ...	1,489	.....	82,512 *681*	82,512 *681*
Ahmednagar ...	.....	.....	20,018	20,018
Nasik ...	.....	884	19,637	20,521
West Khandesh ...	.....	.....	1,244	1,244
East Khandesh ...	.....	.....	7,327	7,327
Total ... 1931-32 ...	2,48,833 *736*	8,64,669	14,32,981 *2,902*	22,97,650 *2,902*
Total ... 1930-31 ...	3,29,987 *924*	8,26,784	14,77,513 *3,501*	23,04,297 *3,501*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to included in

* Inclusive of receipts from the Alembic Chemical Works

RETURN I—*contd.*

1931-32—contd.

Total of columns 7, 11, 14 and 17	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 19 to 22
18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,66,506	2,559	.....	75	259	2,893
8,642					
1,86,830	.....	.....	.....	96	96
809					
1,35,280	.....	.....	25	58	83
61,699					
*4,42,895	*1,67,296	*1,087	*3,689	.....	*1,72,072
20,84,504	.....	.....	.....	483	483
39,843					
14,84,339	.....	.....	.....	21	21
35,778					
8,54,653	.....	.....	.....	15	15
98,24,467	88,159	22,580	3,815	2,971	1,17,525
4,74,514	.....	.....	25	31	56
10,906					
7,27,603	.....	.....	.....	82	82
2,76,883	.....	.....	.....	.....	.....
9,37,177	.....	.....	.....	326	326
55,160					
6,31,467	.....	.....	12	132	144
1,24,341				*17*	*17*
3,44,731	.....	.....	.....	36	36
12,292					
6,35,700	75	55	50	.....	180
36,917		*1*	*3*		*4*
2,27,629	.....	.....	.....	102	102
83,429				*23*	*23*
17,71,907	1,453	.....	.....	.....	1,453
26,142					
2,19,089	.....	.....	.....	.....	.....
5,27,026	.....	.....	.....	72	72
5,25,508	.....	.....	.....	.....	.....
4,51,757	.....	.....	.....	84	84
2,41,30,465	2,59,542	23,722	7,691	4,768	2,95,723
4,95,958		*1*	*3*	*40*	*44*
2,14,77,394	85,344	10,721	3,443	3,956	1,03,464
5,85,049	*5*	*1*		*64*	*70*

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

Company of Baroda credited at the Baroda Residency Treasury.

Name of District	Sale proceeds of Excise Opium		Duty on opium other than excise opium	Opium	
	Cost price	Duty (includes gain on sale)		License fees for the sale of opium (wholesale and retail	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	50,590	1,58,822	...	54,243	.....
Kaira ...	37,840	1,15,051	...	37,665	.....
Panch Mahals ...	*32,721*	*9,029*		12,596 *1,171*	.. ...
Broach ..	16,176 *10,024*	49,184	...	20,765	.....
Surat ...	7,107 *1,671*	21,612 *900*	...	12,367	.....
Thana ...	6,413	19,509	...	11,545	.....
Bombay Suburban District.	...	.....	...	11,755	.....
Bombay ...	36,968 *1,281*	1,12,399 *690*	...	1,57,200	.....
Kolaba ...	1,987	6,041	...	6,775	.....
Ratnagiri ...	284	865	...	969	.....
Kanara ...	731	2,223	...	569	.....
Dharwar ...	2,885 *668*	8,770 *360*	...	7,988	.....
Belgaum ...	2,626 *503*	7,987 *326*	...	4,675	.....
Bijapur ...	1,366 *816*	4,155 *441*	...	5,110	.....
Sholapur ...	31,198 *13,050*	94,864 *5,830*	...	1,12,915	.....
Satara ...	18,895 *10,859*	57,483 *5,850*	...	57,728	.....
Poona ...	54,373 *22,795*	1,65,325 *12,280*	...	1,96,454	.....
Ahmednagar ...	25,654	*77,998*	...	1,26,634	.....
Nasik ...	10,721 *334*	32,603 *182*	...	62,699	.....
West Khandesh ...	6,257	19,022	...	29,777	.....
East Khandesh ...	23,613	71,806	...	66,691	.....
Total ... 1931-32 ...	*8,35,684 *94,722*	*10,20,719 *35,888*	...	9,97,120 *1,171*	... ..
1930-31 ...	3,98,903 *1,32,002*	9,84,659 *32,628*	...	10,77,528 *1,763*	.....

Note.—The revenue, if any, derived from excisable articles of different kinds issued to ... included in

*Opium exclusive of Rs. 29,750 { Cost price ... Rs. 24,614 / Duty ... „ 5,136 } in respect of the quantities of

„ 29,750

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,58,655	...	13,889	...	30,700	...	1,643
		28,298		*7,718*		*1,176*
1,90,556	...	12,635	...	...	...	628
41,750						
12,596	...	2,755	...	...	...	96
1,171						
86,125	...	9,696	...	...	...	507
10,024						
41,086	...	16,370	...	...	...	804
2,571		*20,580*				*1,136*
37,467	...	8,237	...	...	...	332
11,755	...	1,960	...	...	...	156
3,06,567	...	81,472	...	2,18,700	...	16,070
1,971		*17,645*		*3,915*		*900*
14,803	...	9,660	...	...	...	204
		350				8
2,118	...	7,428	...	...	...	40
3,523	...	14,700	...	...	...	.....
19,643	...	54,967	...	...	...	.....
1,028		*4,445*				
15,288	...	60,011	...	...	...	39
529		*15,337*				*8*
10,631	...	17,725	...	...	...	.....
1,257		*1,960*				
2,38,977	...	63,000	...	...	...	240
18,880		*1,365*				
1,34,106	...	89,928	...	...	...	292
16,709		*2,660*				*12*
4,16,152	...	1,32,818	...	...	...	5,016
35,075		*9,345*				*72*
2,30,286	...	45,136	...	...	...	2,079
1,06,023	...	40,210	...	...	...	1,396
516						
55,056	...	12,160	...	...	...	248
1,62,110	...	47,490	...	...	...	1,976
23,53,523	...	7,42,247	...	2,49,400	...	31,766
1,31,781		*1,01,985*		*11,633*		*3,312*
24,61,090	...	7,87,024	...	7,425	...	31,508
1,66,393		*1,67,386*				*4,171*

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

opium mentioned in column 36 of the Imperial Return IV.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	36	37	38	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	72,196	...	...	.....	...
Kaira ...	11,678	...	...	.....	...
Panch Mahals ...	3,668 *1,856*	...	...	.....	...
Broach ...	10,093	...	...	.....	...
Surat ...	10,306	...	...	.....	...
Thana ...	12,670 *495*	...	...	.....	...
Bombay Suburban District.	8,775	...	...	.....	...
Bombay ...	1,14,558	...	...	.....	...
Kolaba ...	11,748 *277*	...	...	.....	...
Ratnagiri ...	6,841	...	...	.....	...
Kanara ...	8,584	...	...	.....	...
Dharwar ...	43,811 *6,381*	...	...	.....	...
Belgaum ...	23,935 *8,283*	...	...	.....	...
Bijapur ...	22,446 *1,605*	...	...	.....	...
Sholapur ...	48,125 *4,655*	...	...	.....	...
Satara ...	30,570 *18,687*	...	...	.....	...
Poona ...	93,001 *4,342*	...	...	.....	...
Ahmednagar ...	42,549	...	...	.....	777
Nasik ...	52,215	...	...	.....	...
West Khandesh ...	11,730	...	...	.....	...
East Khandesh ...	30,197	...	...	.....	...
Total ... 1931-32 ...	6,69,696 *46,581*	...	...	.....	777
Total ... 1930-31 ...	6,63,459 *52,491*	...	...	.....	210

Note—The revenue, if any, derived from excisable articles of different kinds issued to included in

RETURN I *contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Government commercial undertakings to which Chapter 2 of the Account Code applies			Miscellaneous
			Recoveries of investments in—	Recoveries of indirect charges from—	Profits from—	
41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,18,428	...	3,107	...	.....	.....	823
37,192						*437*
24,911	...	2,550	...	.....	.....	503
						3
6,519	...	2,092	...	.....	.....	8,333
1,856		*40*				*180*
20,296	...	374	...	.....	.....	964
27,480	...	1,017	...	.....	.....	5,113
21,716		*7*				*35*
21,249	...	2,203	...	.....	.....	5,483
495						*203*
10,891	...	297	...	.....	.....	1,752
1,30,800	...	644	...	.....	.....	8,827
22,460						
21,612	...	28	...	.....	.....	573
635						*42*
14,309	...	179	...	.....	.....	3,548
23,284	...	633	...	.....	.....	957
98,778	...	690	...	.....	.....	1,847
10,826		*106*				*202*
83,985	...	462	...	.....	.....	1,462
23,628						*329*
40,171	...	116	...	.....	.....	1,565
3,565						
1,11,865	...	935	...	.....	.....	1,506
6,020		*260*				*267*
1,20,790	...	203	...	.....	.....	507
21,359		*50*				*83*
2,30,835	...	38	...	.....	.....	3,274
13,759						*231*
90,541	...	109	...	.....	.....	402
93,821	...	691	...	.....	.....	809
24,138	...	1,164	...	.....	.....	506
						36,130†
79,663	...	577	...	.....	.....	1,011
16,93,886	...	18,109	1,82,078*	91,765*	6,91,146*	85,895
1,63,511		*463*				*2,012*
14,83,626	...	9,345	60,939	82,327	5,27,097	1,00,956
2,24,048		*389*				*2,040*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

* Recoveries, etc., from Nasik Distillery. † Receipts from Dhadgaon Distillery.

IMPERIAL RETURN I—*contd.*

Name of District	Grand Total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1931-32	Remarks
		Refunds	Expenditure as per Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	17,50,412 *46,271*	1,568 *10*	...	.....	
Kaira ...	4,05,476 *42 562*	185 *1,393*	...	.....	
Panch Mahals ...	1,64,903 *64,946*	527 *49,364*	...	.....	
Broach ...	7,22,726 *10,024*	375	...	.....	
Surat ...	21,59,683 *64,172*	27 *7,314*	...	.....	
Thana ...	15,50,752 *36,476*	706 *16*	...	.....	
Bombay Suburban District.	8,79,363	348	...	.....	
Bombay ...	1,06,88,830 *24,431*	1,31,873 *1,47,258*	...	.....	
Kolaba ...	5,11,586 *11,583*	733 *10,131*	...	.....	
Ratnagiri ...	7,47,839	458 *910*	...	.....	
Kanara ...	3,05,280	953	...	.....	
Dharwar ...	10,58,461 *67,322*	2,155 *22,262*	...	.....	
Belgaum ...	7,32,808 *1,49,144*	1,674 *37,255*	...	.....	
Bijapur ...	3,97,250 *17,114*	691 *40*	...	.....	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British Districts and is not included in those figures.

IMPERIAL RETURN I—*concld.*

Name of District	Grand total of columns 2 & 47	Deduct from column 48		Total net Excise Revenue in the year 1931-32	Remarks
		Refunds	Expenditure as per Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Sholapur ...	9,88,663 *62,348*	472 *228*	...	.....	
Satara ...	4,83,337 *1,21,653*	330 *879*	...	.....	
Poona ...	24,23,659 *75,207*	73 *978*	...	.....	
Ahmednagar ...	5,40,427	273	...	.....	
Nasik ...	7,28,442 *516*	1,297 *475*	...	.....	
West Khandesh ...	6,42,502	106 *4,986*	...	.....	
East Khandesh ...	6,95,202	2,040	...	.....	
Total ... 1931-32 ...	2,85,77,601 *9,67,989 7,93,769*	1,46,864 *2,83,499 †90,393*	37,39,785	2,56,58,941 *4,19,877*	
Total ... 1930-31 ...	2,56,41,875 6,70,363 *9,77,989*	1,83,316 *1,08,735 65,644*	38,80,926	2,22,47,996 *8,03,610*	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

* Recoveries, etc., from Nasik Distillery.

† *Refunds.*—Other States as named below :—

		Rs.
Mahikantha	...	42,341
Baroda	...	44,946
Banaskantha	...	3,106
Rajkot	...	...
		90,393

A. M. MACMILLAN,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	12,59,890	2,71,687	617	.....
1930-31 ...	13,46,491	3,45,669	1,049	.....

Name of District.	Cost of Bhang purchased.	Assignments and compensation.			
		Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	...	11,75,131	1,55,048	1,43,750	4,427
1930-31 ...	...	10,37,992	1,55,048	1,43,750	7,118

*Allowances	... Rs.	52,347
Contingencies	... ,,	41,982
		94,329

RETURN II.

the year 1931-32.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
81,218	94,329*	5,39,055	.....	.....
1,00,172	1,02,530	5,89,714	.....	.....

Government Commercial undertakings to which chapter 2 of the Account Code applies.		Total charges.	Remarks.
Investments in	Loss on		
16	17	18	19
Rs.	Rs.	Rs.	
14,633	.....	37,39,785	
51,393	.....	38,80,926	

A. M. MACMILLAN,
Commissioner of Excise.

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses			
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	.....	28	...
Kaira ...	...	...	...	...	...	.....	15	...
Panch Mahals ...	...	...	...	...	...	.....	11	...
Broach ...	...	...	...	...	...	.....	7	...
Surat ...	...	...	...	...	...	.....	24	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	62	75	...
Kolaba ...	...	...	...	...	...	.....	7	...
Ratnagiri ...	...	...	...	...	...	.....	7	...
Kanara ...	...	...	...	...	...	.....	8	...
Dharwar ...	...	...	...	...	...	.....	13	...
Belgaum ...	...	...	...	...	...	2	15	...
Bijapur ...	...	...	...	...	...	.....	5	...
Sholapur ...	...	...	...	...	...	.....	10	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	1	45	...
Ahmednagar ...	...	...	...	...	...	.....	7	...
Nasik ...	...	1	...	...	...	.....	...	...
West Khandesh ...	...	...	...	1	...	.....	6	...
East Khandesh ...	...	...	...	...	...	.....	14	...
Total ...	...	1	...	1	...	65	310	...
Total of previous year.	...	1	...	1	...	59	295	...

(*a*) These are combined wholesale licenses for the sale of Ganja, Bhang. Those sale of Ganja, Bhang

(*b*) The consumption and sale of charas has been introduced in the Town and against these districts include the

III—Shops and Licenses.

for the sale of			Number of tappers' licenses	Country liquors—Number of shops licensed for retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(b) ...	...	3	41	...	...	2	...	...	...
...	...	...	...	73	...	...	...	...	...	...
...	...	...	...	49	...	...	...	...	...	...
...	...	...	40	31	...	...	7	...	...	...
1	...	...	...	130	...	...	164	...	...	...
...	...	...	1,189	180	...	...	189	...	...	...
...	...	...	305	18	...	...	15	...	...	...
4	...	...	393	234	...	...	127	...	...	...
...	...	...	95	73	...	...	21	...	...	...
...	...	...	665	112	...	...	66	...	...	...
...	...	...	...	60	...	...	92	...	...	...
4	...	...	122	103	...	...	111	...	...	...
2	...	...	80	70	...	...	71	...	...	...
...	...	...	106	49	...	...	93	...	...	...
1	...	...	32	26	...	...	11	...	...	...
2	...	...	47	33	...	...	10	...	...	...
3	...	...	88	41	...	...	24	...	...	...
...	...	...	6	15	...	...	5	...	...	...
...	...	...	70	72	...	...	35	...	...	...
1	...	...	11	97	...	7	8	...	...	...
	...	...	7	105	...	...	4	...	...	...
20	...	...	3,259	1,612	...	7	1,055	...	...	...
20	...	...	2,855	1,609	...	7	1,054	...	...	...

shown against "Ahmedabad" and "Bombay" are combined wholesale licenses for the and also Charas.
Island of Bombay and in the City of Ahmedabad and the figures shown in column 10 licenses for the sale of the same.

IMPERIAL RETURN

Division and District	Foreign liquors—Retail licenses—						
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7	11	2	1	...
Kaira ...	...	4	...	1	...	...	...
Panch Mahals ...	...	...	2	3	...	1	...
Broach ...	...	...	3	1	...	1	...
Surat ...	...	...	8	3	...	1	...
Thana ...	1	...	12	5	...	1	16
Bombay Suburban District. ...	...	...	9	16	...	1	44
Bombay ...	...	34	62	111	7	5	117
Kolaba ...	...	...	6	9	...	2	...
Ratnagiri ...	...	...	6	1	..	...	...
Kanara ...	...	...	7	2	...	2	...
Dharwar ...	...	...	8	3	...	2	2
Belgaum ...	3	...	4	2	2	2	8
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	8	5	...	2	5
Satara ...	...	...	9	6	...	5	...
Poona ...	2	...	24	32	16	4	115
Ahmednagar ...	2	...	6	2	4	2	1
Nasik ...	...	...	6	11	6	3	2
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	5	4	...	1	...
Total ...	8	38	198	230	37	39	310
Total of previous year.	8	38	197	227	32	38	365

Note.—The increase in the number of licenses in Cols. 14, 17, 31 and 32 as compared with those of the previous year is due to the opening of some additional shops in some of the Districts as shown below :—

Col. 14		Col. 17		Col. 31		Col. 32	
Bijapur ...	2	Bijapur ...	1	Kaira ...	3	Kaira ...	1
East Khandesh...	1			Sholapur ...	1	Dharwar ...	1
				Satara ...	2	Sholapur ...	2
				Ahmednagar...	1		
	3		1		7		4

III—SHOPS AND LICENSES—*contd.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only. (Druggists' permits)	Cocaine. (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
				(a)	(b)					
...	3	59	85	24	...	...	83	46	...	56
2	1	23	68	17	...	...	29	24	...	15
7	1	13	36	5	...	...	13	13	...	10
...	...	12	30	11	...	...	33	30	...	25
...	8	26	20	14	...	...	35	35	...	35
...	...	23	16	18	...	...	30	12	...	9
...	...	21	2	3	...	...	35	35	...	7
305	156	366	12	36	...	...	578	598	1	388
...	1	20	17	17	...	...	18	16	1	11
...	1	13	8	15	...	...	26	23	...	19
...	...	18	11	16	...	...	3	4	..	5
...	8	29	16	51	...	...	24	21	...	22
2	...	28	14	34	...	...	35	31	...	34
...	...	17	10	21	...	...	4	2	...	4
...	2	17	47	30	...	...	20	18	...	24
...	1	30	44	24	...	...	14	3	...	21
...	13	74	48	38	...	...	57	12	...	65
...	...	20	55	40	...	...	10	...	...	13
...	...	35	39	35	...	...	29	1	...	12
...	...	15	31	20	...	...	12	1	...	4
...	1	31	81	53	...	...	9	1	...	13
316	196	890	690	522	...	...	1,097	926	2	792
306	210	823	683	518	...	...	1,056	929	3	776

(*a*) These are combined licenses for retail sale of ganja, bhang and charas.

(*b*) The consumption and retail sale of charas has been introduced in the Town and Island of Bombay and in the City of Ahmedabad. Out of 24 licenses (Col. 32) in the Ahmedabad District, only 7 licenses in the city sell Charas in addition to Ganja and Bhang.

A. M. MACMILLAN,
Commissioner of Excise.

IMPERIAL RETURN

Name of District.	Country Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	548	20	34,338	39,802	66,949
	260	36	2,347	402	1,789
2 Kaira	7,418	636	14,009	...	14,419
	170	1	495	...	425
3 Panch Mahals	145	1,385	2,958	39,008	18,456
	1,843	85	2,090	18,126	9,946
4 Broach	7,490	...	17,726	13,116	21,500

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices).

spirits.			Foreign liquors		
			Imported liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
(25° U. P.) 5 10 0 (*a-7*) 3 7 0 (*a-1*) 4 13 0 (*a-2*) 2 15 0 (*a-3*) 3 7 0 (*a-5*) 2 15 0 (*a-6*) (30° U. P.) 4 8 0 (*a-2*) 2 12 0 (*a-3*) 3 3 0 (*a-5*) 2 12 0 (*a-6*)	(40° U. P.) 6 12 0 (*a-4*) 4 8 0 (*a-7*) 2 12 0 (*a-1*) 3 12 0 (*a-2*) 2 8 0 (*a-5*) 2 4 0 (*a-6*) and (*a-3*) (60° U. P.) 4 8 0 (*a-4*) 3 0 0 (*a-7*) 1 13 0 (*a-1*) 1 8 0 (*a-5*) 1 6 0 (*a-6*)	1 14 0	4,421	531	19,050
(25° U. P.) 3 3 6 (*b*) 3 2 0 (*b-1*) (30° U. P.) 3 0 0 (*b-2*)	(40° U. P.) 2 8 0 (*b-2*)	1 14 0	331	24	230
(25° U. P.) 2 15 3 (*c*) 2 13 0 (*c-1*) 2 15 6 (*c-2*) and (*c-3*) (30° U. P.) 2 12 0 (*c-4*) 2 12 0 (*c-3*) (25° U. P.) 5 10 0 (*d*) (30° U. P.)	(40° U. P.) 2 4 0 (*c-4*) 2 4 0 (*c-2*) 2 4 0 (*c-3*) (60° U. P.) 1 6 0 (*c-4*) 1 6 0 (*c-2*) (40° U. P.) 6 12 0 (*d-1*) 5 10 0 (*d-2*) (60° U. P.) 4 8 0 (*d-1*) 2 10 0 (*d*) 3 12 0 (*d-2*)	1 14 0	402 831	46 70	1,225 850

No fixed selling prices have been prescribed.

gallons but not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Name of District.	Country Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	25,811 2,030	6,605 ...	31,315 240	1,15,608 2,420	89,014 2,635
6 Thana	...	...	11,023 245	1,58,757 5,813	70,117 2,472
7 Bombay Suburban ...	...	...	4,635	84,202	36,462
8 Bombay	...	...	5,67,355	14,885	3,46,367
9 Kolaba	...	...	32,270 585	27,759 560	30,466 575

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION—*contd.*

spirits.			Foreign liquors		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
(25° U. P.) 7 3 9 (*e*) 7 0 6 (*e-1*) 6 12 0 (*e-2*) 6 0 6 (*e-3*) 4 13 2 (*e-4*) 4 11 0 (*e-5*) 4 0 4 (*e-6*) 4 8 0 (*e-7*) 5 10 0 (*e-8*) 5 4 0 (*e-9*) (30° U. P.) 4 8 0 (*e-10*) 3 12 0 (*e-11*) 5 4 0 (*e-12*)	(40° U. P.) 6 12 0 (*e-13*) 5 10 0 (*e-14*) 3 12 0 (*e-15*) (60° U. P.) 4 8 0 (*e-13*) 3 6 0 (*e-16*) 3 12 0 (*e-17*) 2 13 0 (*e-18*) 2 4 0 (*e-19*) 2 8 0 (*e-20*) 1 14 0 (*e-21*) 2 0 0 (*e-22*) 3 0 0 (*e-12*)	1 15 9	3,608	269	3,958
.....	(40° U. P.) 6 12 0 (*f*) 5 10 0 (*f-1*) 4 8 0 (*f-2*) (60° U. P.) 4 8 0 (*f*) 3 12 0 (*f-1*) 2 10 0 (*f-2*)	2 0 0	932	54	6,802
.....	(40° U. P.) 6 12 0 (*f*) (60° U. P.) 4 8 0	2 0 0	3,609	447	16,833
.....	(40° U. P.) 7 12 0 (60° U. P.) 5 0 0	2 4 0	1,07,084	24,303	6,63,673
.....	(40° U. P.) 5 10 0 (60° U. P.) 3 12 0	2 0 0	362	57	1,032

No fixed selling prices have been prescribed.

gallons but not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Country

Issues in Imperial gallons.

Name of District.	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
10 Ratnagiri	...	...	20,874	50,929	32,896
11 Kanara ... Below Ghat ...	...	15,101	565	5,772	13,218
Above Ghat ...	580	1,075	5,634	561	4,792
12 Dharwar	1,089	1,818	30,155	10,215	24,268
		35	3,020	45	1,854
13 Belgaum	20	11,416	26,515	6,272	26,424
		859	4,844	1,645	4,166
14 Bijapur	2,177	1,308	7,169	5,315	8,976
			179	775	417
15 Sholapur	586	1,320	8,513	38,390	21,832
		150	565	680	717
16 Satara	...	560	10,225	5,875	8,877
		3,662	2,044	...	3,790
17 Poona	...	...	43,880	1,44,820	84,256
			1,015	970	997

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION—*contd.*

spirits.			Foreign liquors		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
.....	(40° U. P.) 4 8 0 (60° U. P.) 3 0 0	1 15 0		360	27	379
(30° U. P.) 3 6 0	(60° U. P.) 1 13 0	1 15 0				
(25° U. P.) 7 4 0 (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0	No fixed selling prices have been prescribed.	331	120	1,663
(25° U. P.) 8 7 0 (*g*) 7 3 9 (*g-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		1,898	211	7,837
(30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		1,793	600	9,768
(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		247	11	538
(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 3 6 0 (*h-1*)	1 13 4		1,398	175	15,077
(30° U. P.) 6 12 0 (*p*)	(40° U. P.) 6 12 0 (*p-1*) (60° U. P.) 4 8 0 (*p-1*)	1 13 4		936	165	4,417
.....	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 13 4		12,119	3,562	1,22,909

gallons but not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Issues in Imperial gallons.				Country
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	168	290	12,062	1,610	8,210
19 Nasik	...	...	8,994	41,529	22,008
20 West Khandesh	309	1,089	2,992	118,919 20,996*	58,755
21 East Khandesh... ...	...	396	2,761	67,983	29,127
Total ... 1931-32 ...	46,341 4,303	43,019 4,828	945,968 17,669	1,012,323 31,436	1,037,389 29,783
1930-31 ...	39,116 6,765	45,771 5,416	841,384 27,911	978,875 38,841	959,971 41,678

* Issues to Akrani outstill area.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION—*contd.*

spirits.			Foreign liquors		
			Imported liquors.		
Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
(25° U. P.) 7 3 9 (*j*)	(40° U. P.) 6 12 0 (*j-2*) (60° U. P.) 4 8 0 (*j-1*) and (*j-2*) 3 6 0 (*j*)	1 13 4	1,280	208	28,818
(30° U. P.) 7 14 0 (*j-1*)					
(30° U. P.) 5 10 0 (*k-3*)	(40° U. P.) 6 12 0 (*k*) 2 12 0 (*k-1*) 5 10 0 (*k-2*) (60° U. P.) 4 8 0 (*k*) 1 8 0 (*k-1*) 3 12 0 (*k-2*) 2 13 0 (*k-3*)	1 13 0	1,911	377	26,023
(25° U. P.) 4 0 0 (*l-1*)	(40° U. P.) 3 3 0 (*l-1*) 5 10 0 (*l-2*) (60° U. P.) 1 0 0 (*l*) 1 8 0 (*l-1*) 3 12 0 (*l-2*)	1 13 0	192	33	645
(30° U. P.) 2 8 0 (*l*) 3 12 0 (*l-1*)					
(25° U. P.) 7 1 0 (*m-4*)	(40° U. P.) 6 12 0 (*m-2*) 5 10 0 (*m-3*) (60° U. P.) 2 13 0 (*m*) 3 12 0 (*m-1*) 4 8 0 (*m-2*) 3 12 0 (*m-3*)	1 13 0	1,054	140	5,949
(30° U. P.) 5 10 0 (*m*) 6 9 0 (*m-1*)					
.....	.....	...	...	145,099	31,460	937,676
.....	.....	...	...	203,029	39,575	1,095,415

No fixed selling prices have been prescribed.

gallons but not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Foreign liquors.		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Mediated wines in Imperial gallons.
1	12	13	14	15	16
1 Ahmedabad	2,055	...	26	17,325	...
2 Kaira	...	...	...	2,091	...
3 Panch Mahals	...	...	...	1,034	...
4 Broach	430	...	...	1,846	...
5 Surat	282	...	...	8,346	...
6 Thana	139	...	...	3,380	...
7 Bombay Suburban ...	913	...	...	2,368	...
8 Bombay	37,801	42	849	104,379	...
9 Kolaba	99	...	...	1,406	...
10 Ratnagiri	37	...	4	1,102	...
11 Kanara ... Below Ghat ... / Above Ghat ...	21	...	...	1,195	...
12 Dharwar	275	...	1	3,576	...
13 Belgaum	302	10,306	...	9,458	...
14 Bijapur	...	...	...	1,577	...
15 Sholapur	1,287	69	...	2,559	...
16 Satara	977	...	...	2,215	...
17 Poona	2,614	...	9	18,097	...
18 Ahmednagar	462	...	...	3,170	...
19 Nasik	438	...	...	4,117	...
20 West Khandesh	96	...	...	1,805	...
21 East Khandesh	287	60	...	3,091	...
Total ... 1931-32 ...	48,515	10,477	889	254,137	...
Total ... 1930-31 ...	53,022	33,583	927	230,478	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries in those figures.

IV—CONSUMPTION—*contd.*

Opium and other drugs.										
Issues in seers of excise Opium.	Retail sales in seers of other Opium (*e. g.* Punjab grown, Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	Rs.
2,725	...	65	10		13 8 65	692	...	45	
1,402	...	65	10		.....	...	...	...	
420									
636	...	65	10		2 5 155	...	...	...	
1,343									
871	...	65	10		3 2 13	...	...	...	
540									
383	...	65	10		0 4 15	...	...	...	
90									
187	...	65	10		2 9 158	...	...	...	
159	...	65	10		6 10 116	...	...	...	
1,992	...	65	10		21 13 325	4,851	...	45	
69									
107	...	65	10		0 0 324	...	...	...	
15	...	65	10		0 0 393	...	...	...	
39	...	65	10		.....	...	...	...	
155	...	65	10		9 13 329	...	...	...	
36									
142	...	65	10		3 6 73	...	...	...	
27									
74	...	65	10		.....	...	...	...	
44									
1,681	...	65	10		7 7 246	...	...	...	
703									
1,018	...	65	10		2 9 373	...	...	...	
585									
2,929	...	65	10		1 6 161	...	...	...	
1,228									
1,382	...	65	10		0 4 2	...	...	...	
578	...	65	10		1 8 264	...	...	...	
18									
337	...	65	10		1 11 328	...	...	...	
1,272	...	65	10		0 3 132	...	...	...	
18,084†	...	...	...		78 13 410	5,543	...	...	
5,103									
18,446	...	...	...		54 6 305	...	...	...	
6,104									

No fixed selling prices have been prescribed.

No fixed selling prices have been prescribed.

gallons but not L. P.

are shown in "Black type" below the figures relating to British districts, and not included

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seer of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	468	...	35	No fixed selling prices have been prescribed.	321	...
2 Kaira	379 4	...	35		154 1	...
3 Panch Mahals	113 115	...	35		70 80	...
4 Broach	381	...	35		79	...
5 Surat	418	...	35		191	...
6 Thana	293 13	...	35		120 2	...
7 Bombay Suburban ...	143	...	35		122	...
8 Bombay	1,974	...	35		3,971	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Opium in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 10 4	(*a-1*) Prantij Taluka except Agiol and Baroda. (*a-2*) Border shops of South Dascroi. (*a-3*) Border shops of Modasa Mahal and Agiol and Baroda. (*a-4*) Ahmedabad City and Cantonment and 5 miles round. (*a-5*) Katosan Taluka.
4		0 0 194	(*a-6*) All the States and Talukas under the Mahi-Kantha Political Agency except Katosan Taluka. (*a-7*) Rest of the District except Prantij and Modasa Mahal.
4		0 0 176	(*b*) Mehmedabad, Ghodasar, Haldarwas of Mehmedabad Taluka; Nadiad (2 shops), Bamroli, Andhaj of Nadiad Taluka; Anghadi of Thasra Taluka; Napad, Pansora, Anand (2 shops) Wasad, Karamsad, Boriavi of Anand Taluka; Kapadvanj (2 shops) Chhipdi, Sunada, Betawada and Khadal of Kapadvanj Taluka; Borsad, Virsad, Ras, Palas Bhetashi, Kanwadi, Anklav, Alarsa, Kathana, Pandoli, and Umetta of Borsad Taluka.
4		0 0 433	(*b-1*) Vanthwali and Jarawatnu-Muvadu of Mehmedabad Taluka; Chunal, Mohalol, Koriavi of Nadiad Taluka; Rania of Thasra Taluka; Vohera Vadod of Anand Taluka; Kathlal, Salod, Badurpur and Ravdavat of Kapadvanj Taluka; Dohmi, Dehvan and Salol of Borsad Taluka.
4		0 1 214	(*b-2*) Kaira District. (*c*) Tunki of Dohad Taluka; Karamba of Jhalod Mahal. (*c-1*) Borkheda, Jaswada, Garbada and Nawagam of Dohad Taluka; Jhalod, and Pethapur of Jhalod Mahal.
4		0 0 57	(*c-2*) Sankheda Mewas. (*c-3*) Paudu Mewas. (*c-4*) Panch Mahals District. (*d*) Border shops.
4		0 0 12	(*d-1*) Broach City and five miles round and Ankleshwar Town. (*d-2*) Rest of the District. (*e*) Sarodi in Olpad Taluka and Puna, Saroli in Sachin State. (*e-1*) Obhla, Olpad in Olpad Taluka.
4		18 5 2	(*e-2*) Nana-Varacha, Pardi Kasba, Umarsadi in Pardi Taluka. (*e-3*) Sayan in Olpad Taluka; Bhimpor, Dumas in Sachin State. (*e-4*) Kim, Kathodra in Olpad Taluka; Puni in Bardoli Taluka, Amalsad, Ashtagam, Atk, Jalalpur, Kachhoti, Matwad, Onjal, Panar, Saribuzrag, Saloj, Sisodra in Jalalpur Taluka; Chikhli, Degam, Eadhal, Hond, Samroli in Chikhli Taluka; Vasan Vedchha in Sachin State.

No fixed selling prices have been prescribed.

"in Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District	Opium and Ganja. Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Bhang. Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	334 9	...	35		68 2	...
10 Ratnagiri	254	...	35		17	....
11 Kanara { Below Ghat ... / Above Ghat ... }	486	...	35		...	...
12 Dharwar	1,648 518	...	35		10	...
13 Belgaum	993 419	...	35		14 3	...
14 Bijapur	680 84	...	35		...	...
15 Sholapur	1,643 210	...	35		56 1	...
16 Satara	1,686 1,033	...	35		36 35	...

No fixed selling prices have been prescribed.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 0 123	(*e-6*) Amalsadi, Zab, Godawadi, Khareda, Mandvi Nos. I and II in Mandvi Taluka; Kadod Nos. I and II in Bardoli Taluka.
4		0 3 34	(*e-6*) Bodhan, Kamlapor, Patna, Tadkeshwar, Motichor, Dadhwada, Devgadh, Borigala, Ladkuwa, Patal in Mandvi Taluka; Bardoli Nos. I and II, Khaj, Mota, Rajpura, Varad and Akoti in Bardoli Taluka.
			(*e-7*) Modharbhat in Jalalpur Taluka, Dungra Lawachha in Pardi Taluka; Danti, Dholai Undach, Wagrech in Bulsar Taluka; Kapsad, Lajpor in Sachin State.
			(*e-8*) Bonad, Sachin, Traj, Un in Sachin State.
			(*e-9*) Bagwada, Kolak, Vapi in Pardi Taluka.
			(*e-10*) Supa in Bardoli Taluka; Nagdhara, Ugat in Jalalpur Taluka.
4		0 0 1	(*e-11*) Kikwad, Sarbhon, Vadoli, Vankaner, Balda, Manekpur, Surali in Bardoli Taluka; Hathuka, Ambatch, Bajipura, Buhari, Kalamkuva, Valod in Valod Mahal, Kaliari, Khergam, Rankuwa, Sadadvol, Vad, Bodwank, Ranverikalia in Chikhli Taluka; Atgam, Bodlai, Chichai, Dulsad, Gumbi, Kalwada, Kanjan, Kaparia in Bulsar Taluka.
4		0 0 303	(*e-12*) Ambach, Chival, Goima, Karaya, Lakhmapor, Rohina, Waghchhipa and Tarmalia in Pardi Taluka.
			(*e-13*) Surat City and Chorasi Taluka excluding Nana-Varacha, Bulsar Khatriwad, Shapurjiniwadi in Bulsar Taluka and Udhna in Sachin State.
4		0 1 93	(*e-14*) Bhagwa, Dandi, Karanj, Suwali in Olpad Taluka; Hinglach, Kosamba, Untdi in Bulsar Taluka; Gavier in Sachin State.
			(*e-15*) Maliadhra in Chikhli Taluka, Gadaria in Bulsar Taluka.
			(*e-16*) Nana-Varachha, Saroli in Olpad Taluka; Puna, Saroli in Sachin State.
4		.....	(*e-17*) Obhla, Olpad, Bhagwa, Dandi, Karanj, Suwali in Olpad Taluka; Pardi-Kasaba, Umarsadi in Pardi Taluka; Hinglach, Kosamba Untadi, Magodungri, Parnera, Dhamdachi in Bulsar Taluka and Gaviar in Sachin State.
			(*e-18*) Sayan in Olpad Taluka, Bhimpor, Dumas, Bonad, Sachin, Traj and Un in Sachin State.
4		0 2 349	(*e-19*) Kim Kathodra in Olpad Taluka; Puni, Supa in Bardoli Taluka; Amalsad, Ashtagam, Att, Jalalpor, Kachholi, Modharbhat, Matwad, Onjal, Panar, Saribuzrag, Saloj, Sisodra, Nagdhara, Ugat in Jalalpur Taluka; Chikhli, Dogam Endhol, Hond, Samroli in Chikhli Taluka; Bagwada, Kolak, Vapi, Dungra, Lavachha in Pardi Taluka; Danti, Dholai, Undach, Wagrech in Bulsar Taluka; Kansad, Lajpor Vasan and Vedcha in Sachin State.
4		0 0 154	

No fixed selling prices have been prescribed.

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	3,095 268	...	35	No fixed selling prices have been prescribed.	1,260 19	...
18 Ahmednagar	1,084	...	35		232	...
19 Nasik	1,189	...	35		349	...
20 West Khandesh	401	...	35		79	...
21 East Khandesh	1,377	...	35		474	...
Total ... 1931-32 ...	19,012 2,673	...	...	...	7,623 143	...
1930-31 ...	21,777 2,950	...	...	...	7,962 108	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.	No fixed selling prices have been prescribed.	Lbs. oz. grs.	(*e-20*) Kadod Nos. I and II in Bardoli Taluka; Maliadhra, Kaliari, Khergam, Rankuwa, Sadadvel, Vad in Chikhli Taluka; Atgam, Bodlai, Chichai, Dulsad, Gumbi, Kalwada, Kanjan, Kaparia and Gadaria in Bulsar Taluka.
4		0 8 391	(*e-21*) Dadhwada, Devgadh, Borigala, Ladkuwa, Patai in Mandvi Taluka; Balda, Manekpor, Surali in Bardoli Taluka; Hathuka, Ambatch, Bajipura, Buhari, Kalamkuwa Valod in Valod Mahal, Bodwank, Ranveri Kalia in Chikhli Taluka.
4		0 0 40	(*e-22*) Amalsadi, Zab, Godawadi, Khareda, Mandvi, Nos. I and II Bodhan, Kamlapor, Patna, Tadkheshwar, Moticher in Mandvi Taluka; Bardoli Nos. I and II. Khoj, Mota, Rajpura, Varad, Akoli, Kikwad, Sarbhon, Vadoli, Vankaner in Bardoli Taluka.
4		0 0 134	(*f*) Bassein Taluka including Thana and Bassein towns. (*f-1*) Rest of the District (except Umbergaon Petha). (*f-2*) Umbergaon Petha. (*g*) Naregol in Ron Taluka and Kot Umachgi in Gadag Taluka. (*g-1*) Ron, Gajendragad, Nidgundi and Sundi in Ron Taluka and Mundargi in Mundargi Petha.
4		.....	(*h*) Applicable to new border shops selling 40° U. P. liquor. (*h-1*) Applicable to old border shops which were selling 30° U. P. liquor up to the end of 1928-29. (*p*) Border shops including shops in the leased States bordering on the Kolhapur State. (*p-1*) All interior shops. (*j*) Jamkhed Border shop only. (*j-1*) Pathardi Border shop only. (*j-2*) Rest of the District. (*k*) Násik City. (*k-1*) Point Táluka. (*k-2*) Rest of the District. (*k-3*) Bolthan shop only. (*l*) Nawápur Táluka. (*l-1*) Rest of the District. (*l-2*) Dhulia and Sindkheda Talukas. (*m*) Old Border shops. (*m-1*) New Border shops. (*m-2*) Bhusawal Town. (*m-3*) Rest of the District (excluding Border shops). (*m-4*) Pal in Rawer Taluka.
4		0 0 364	
...	...	20 0 43	
...	...	19 7 200	

	Seers.
†Aden	48
Exclusive of issues to—	
Baroda Cantonment	28
Sadra	1,235
Exported to—	
Zanzibar	15
Total ...	1,326

†In "**Black type**" below the figures relating to British districts, and not included in those figures.

A. M. MACMILLAN,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.																	
	Duty paid.																	
	From Calcutta.		From Rosa.		From Bhavnagar.		From Baroda.		From Assansol.		From Cawnpore.		From Unao.		From Lucknow.		From Ranaghat.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	1,913	48,244	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	4,923	1,26,142	805	19,000	764	19,578	850	19,185	920	23,580	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal preparations.	4,054	20,268	...	...	6	31	14,553	72,763	...	...	...	...	...	...	...	...	6	30
Perfumed spirit ...	1·5	73	...	...	...	...	6B.Gs.	288	...	...	...	...	...	...	...	...	...	...
Essences ...	0·45	11	...	...	...	...	31	799	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond—contd.

Description of excisable articles.	Imports—*contd.*																
	Duty paid—*contd.*										In bond.						
	From Hyderabad Deccan.		From Allahabad.		From Madras.		From Bangalore.		Total.								
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From Rosa.	From Amritsar.	From Cawnpore.	From Baroda.	From Hoshiarpur.	Total.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
		Rs.		Rs.		Rs.		Rs.		Rs.						Rs.	
Rum ...	...	...	...	...	...	...	...	...	1,913	48,244	9,279	1,051	...	76	...	10,406	
Wines ...	...	...	...	...	69*	...	...	...	69*	...	...	...	...	...	...	...	
Spirits ...	...	...	...	...	486*	...	...	...	8,262 486*	2,07,485	...	644	5,417	2,531	...	8,592	
Beer ...	...	...	...	...	1,002*	...	9,976	7,482	9,976 1,002*	7,482	...	...	...	...	...	...	
Spirituous Medicinal preparations.	3	15	1	5	...	...	...	...	18,623	93,112	...	...	...	...	...	...	
Perfumed spirits ...	...	...	...	...	...	...	...	...	1·5 6B.Gs.	361	...	...	...	...	...	...	
Essences ...	...	...	...	...	...	...	...	...	31·45	810	...	...	...	...	...	...	
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	220Mds.	220Mds.	
Charas ...	...	...	...	...	...	...	...	...	...	...	...	83 Mds.	...	...	82 „	165 „	

* These Imports are made by Messrs. Spencer & Co., from Madras and the Custom duty thereon was paid at Madras at the time of Import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond—contd.

Description of excisable articles.	Exports.																		
	Duty paid.				In bond.														
	To		Total.		To														
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Amraoti.	Banaswada.	Berar.	Bina.	Birpur.	Bordhal.	Bhopal.	Bikaner.	Chakrala.	Dhamangaon.	Dhar.	Devas.	Damoli.	Hoshangabad.	Idar.	Indore.
1	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55
		Rs.		Rs.																
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal preparations.	...	...	...	...	5	7	10	5	14	1	143	209	5	3	91	25	5	20	11	196
Perfumed spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond—concld.

Description of excisable articles.	Exports—*contd.*																						
	In bond—*contd.*																						
	To—*contd.*																						
	Jodhpur.	Jabbulpur.	Jamkhandi.	Jath.	Jalna.	Kashmir.	Khandwa.	Kulpahar.	Limbdi.	Mahow.	Cutch-Mandvi.	Morvi.	Mudhol.	Miraj.	Nagpur.	Neemuch.	Palanpur.	Pandharpur.	Ramdrug.	Ratlam.	Sohore.	Sangli.	Secunderabad.
1	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous preparations. Medicinal	29	10	46	16	8	2	3	9	21	4	12	49	27	5	50	15	21	1	10	85	8	62	11
Perfumed spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

A. M. MACMILLAN,
Commissioner of Excise.

IMPERIAL

Serial No.	Division and District.	Area in square miles			Population (in thousands)		
		Out-still system.	Distillery system.		Out-still system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	124	569
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	5	149	...	93	86
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	...	18	3,950	...	54	1,248
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	835
13	Belgaum ...	...	16·7	4,632	...	108	969
14	Bijapur ...	...	5	5,702	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	30	5,327	...	281	888
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	304	7	5,187	16	94	661
21	East Khandesh ...	...	19	4,532	...	203	1,003
	Total for 1931-32 ...	304	398·3	75,475·4	16	3,764	14,203
	Total of previous year 1930-31 ...	304	390·7	75,490	30	3,668	14,637

RETURN V.

Number of square miles per shop.										
Country spirit										
Out-still area.	Distillery area.		Opium.		Ganja.		Charas.		Bhang.	
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	1·0	146	1·0	55	1·1	380	0·44	...	...	...
...	5·2	24·8	7·1	25·6	7·1	170·9	...	...	...	...
...	2·2	35·5	4·5	47·0	4·5	532·3	...	...	...	...
...	0·8	58·5	0·8	60·9	1·2	208·9	...	...	...	...
...	0·4	14·22	0·8	126·7	0·9	205·9	...	...	...	...
...	1·0	21·13	1·9	567·0	1·9	425·3	...	...	...	...
...	0·7	13·5	2·5	...	2·5	149	...	...	...	...
...	0·09	...	1·8	...	0·6	...	0·6	...	...	...
...	1·7	32·1	1·7	195·5	1·7	195·5	...	...	...	...
...	3·0	37·55	4·5	995	4·5	361·8	...	...	...	...
...	3·4	78·3	4·9	978·8	4·9	435·0	...	...	...	...
...	1·1	50·9	2·1	509·9	1·8	106 7	...	...	...	...
...	1·9	75·9	2·4	661·7	2·1	178·2	...	...	...	...
...	0·6	139·07	1·2	950·3	1·2	335·4	...	...	...	...
...	5·3	299·9	7·2	115·3	8·3	195·6	...	...	...	...
...	1·3	244·5	1·5	148·2	1·5	376·2	...	...	...	...
...	1·4	266·3	1·3	213·1	1·4	313·4	...	...	...	...
...	3·3	551·6	3·3	127·3	2·5	183·9	...	...	...	...
...	1·4	102·8	1·5	234·3	1·5	278·9	...	...	...	...
43·4	0·9	58·3	1·0	216·1	1·0	399·0	...	...	...	...
...	1·4	49·8	1·6	65·7	1·6	110·5	...	...	...	...
43·4	0·89	64·78	2·26	146·8	2·04	230·8	1·04	...	...	...
43·4	0·89	64·57	2·3	147·1	2·06	229·4	...	...	...	...

Serial No.	Division and District	Number of shops per						
		Country spirit			Opium		Ganja	
		Out-still area	Distillery area					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·4	0·4	0·4	1·1	0·4	0·2
2	Kaira ...	...	0·98	0·99	0·71	0·95	0·71	0·14
3	Panch Mahals ...	...	0·8	1·1	0·4	0·8	0·4	0·07
4	Broach ...	...	1·09	0·90	0·65	0·94	0·65	0·28
5	Surat ...	...	1·13	2·04	0·56	0·22	0·48	0·14
6	Thana ...	...	1·94	2·2	1·02	0·08	1·02	0·11
7	Bombay Suburban ...	...	0·75	1·28	0·21	...	0·21	0·12
8	Bombay ...	...	2·02	...	0·1	...	0·31	...
9	Kolaba ...	...	1·4	1·1	1·4	0·2	1·4	0·2
10	Ratnagiri ...	...	1·11	0·85	0·74	0·03	0·74	0·09
11	Kanara ...	...	1·69	1·39	1·19	0·11	1·19	0·25
12	Dharwar ...	...	0·6	1·02	0·32	0·10	0·37	0·49
13	Belgaum ...	...	0·83	0·63	0·65	0·07	0·74	0·27
14	Bijapur ...	...	0·93	0·52	0·46	0·08	0·46	0·22
15	Sholapur ...	...	0·52	0·23	0·38	0·59	0·33	0·35
16	Satara ...	...	1·16	0·19	0·98	0·31	0·98	0·12
17	Poona ...	...	0·75	0·23	0·82	0·28	0·75	0·19
18	Ahmednagar ...	...	0·43	0·13	0·43	0·57	0·58	0·39
19	Nasik ...	...	0·94	0·68	0·88	0·03	0·88	0·25
20	West Khandesh ...	4·4	0·9	1·3	0·7	0·4	0·7	0·2
21	East Khandesh ...	...	0·7	0·9	0·6	0·7	0·6	0·4
	Total for 1931-32 ...	4·4	1·2	0·8	0·46	0·36	0·5	0·23
	Total of previous year 1930-31 ...	2·3	1·2	0·8	0·5	0·35	0·5	0·22

RETURN V—*contd.*

10,000 of population				Consumption per 100 of the population in gallons or seers (to two places of decimals)				
Charas		Bhang		Country spirit (distillery area)	Opium	Ganja	Charas	Bhang
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·2	...	...	...	6·62	0·27	0·05	0·07	0·03
...	...	...	...	1·89	0·18	0·07	...	0·02
...	...	...	...	3·99	0·14	0·02	...	0·01
...	...	...	...	6·25	0·26	0·11	...	0·02
...	...	...	...	13·72	0·05	0·06	...	0·03
...	...	...	...	8·22	0·02	0·04	...	0 01
...	...	...	...	20·18	0·09	0·08	...	0·07
0·31	...	...	...	29·68	0·17	0·17	0·42	0·34
...	...	...	...	4·93	0·02	0·05	...	0·01
...	...	...	...	2·42	...	0·02	...	...
...	...	...	...	4·22	0·01	0·12	...	...
...	...	...	...	2·15	0·01	0·15	...	...
...	...	...	...	2·42	0·01	0·09	...	0·001
...	...	...	...	1·02	0·01	0·08	...	...
...	...	...	...	2·45	0·19	0·19	...	0·006
...	...	...	...	0·75	0·09	0·14	...	0·003
...	...	...	...	7·27	0·25	0·26	...	0·11
...	...	...	...	0·83	0·14	0·11	...	0·02
...	...	...	...	2·18	0·06	0·12	...	0·03
...	...	...	...	7·53	0·04	0·05	...	0·01
...	...	...	...	2·41	0·10	0·11	...	0·04
0·29	...	...	...	5 75	0·09	0·1	0·37	0·04
...	...	...	...	5·28	0·10	0·12	...	0·04

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area)			Opium		
		Duty	Vend fees	Total	Duty	Vend fees	Total
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	11·04	9·13	20·17	56·61	19·96	76·57
2	Kaira ...	4·41	8·8	13·21	57·46	27·51	84·97
3	Panch Mahals ...	3·58	3·74	7·32		19·9	19·9
4	Broach ...	10·0	7·0	17·0	56·21	23·73	79·94
5	Surat ...	7·1	2·05	9·75	58·09	33·24	91·33
6	Thana ...	10·32	5·44	15·76	57·62	62·41	120·03
7	Bombay Suburban ..	11·31	6·11	17·42		74·87	74·87
8	Bombay ...	12·98	6·85	19·83	57·25	80·08	137·33
9	Kolaba ...	9·23	5·39	14·62	56·99	63·91	120·9
10	Ratnagiri ...	7·81	4·66	12·47	57·63	64·6	122·26
11	Kanara ...	6·53	4·25	10·78	63·51	16·26	79·77
12	Dharwar ...	11·40	9·04	20·44	55·86	50·81	106·67
13	Belgaum ...	11·08	4·78	15·86	55·85	32·69	88·54
14	Bijapur ...	10·93	7·54	18·5	56·15	69·05	125·2
15	Sholapur ...	11·03	7·29	18·32	57·0	67·86	124·86
16	Satara ...	11·27	13·27	24·54	56·52	56·76	113·28
17	Poona ...	11·15	5·46	16·61	56·52	67·16	123·68
18	Ahmednagar ...	11·24	12·29	23·53	57·84	91·56	149·4
19	Nasik ...	9·59	12·52	22·11	57·35	110·19	167·54
20	West Khandesh ...	4·27	5·69	9·96	56·78	88·88	145·66
21	East Khandesh ...	9·52	5·53	15·05	56·90	52·85	109·75
	Total for 1931-32 ...	10·44	6·28	16·72	56·84	55·53	112·37
	Total of previous year 1930-31 ...	10·12	6·12	16·24	54·03	59·12	113·15

RETURN V—*concld.*

Rupees (to two places of decimals)										
Ganja			Charas			Bhang			Average total Excise revenue per head of population (based on column 48 of Imperial Return I)	Remarks
Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total		
29	30	31	32	33	34	35	36	37	38	39.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
29·67	154·26	175·93	44·36		44·26	5·12	...	5·12	1·75	
33·08	30·81	63·89	...	...	...	4·07	...	4·07	0·54	
21·38	32·46	56·84	...	...	...	1·37	...	1·37	0·36	
25·45	26·49	51·94	...	...	...	6·42	...	6·42	2·16	
39·16	24·75	63·91	...	...	...	4·21	...	4·21	3·11	
28·11	43·24	71·35	...	...	...	2·76	...	2 76	1·85	
13·7	61·36	75·06	...	...	...	1·28	...	1·28	4·89	
41·27	58·03	99·3	45·08	...	45·08	4·05	...	4·05	9·2	
28·92	35·17	64·09	...	...	...	3·0	...	3·0	0·81	
29·24	26·93	56·17	...	...	...	2·35	...	2·35	0·57	
30·24	17·66	47·90	...	...	...	...	...	...	0·73	
33·35	26·58	59·93	...	...	...	...	...	...	0·96	
60·43	24·10	84·53	...	...	...	2·79	...	2·79	0·68	
26·06	33·01	59·07	...	...	...	...	...	...	0·45	
38·34	29·29	67·63	...	...	...	4·29	...	4·29	1·12	
53·34	17·89	71·23	...	...	...	8·1	...	8·1	0·4	
42·91	30·05	72·96	...	...	...	3·98	...	3·98	2·07	
41·63	39·24	80·87	...	...	...	8·96	...	8·96	0·55	
33·82	43·91	77·73	...	...	...	4·0	...	4·0	0·73	
30·10	29·03	59·13	...	...	...	3·14	...	3·14	0·83	
34·49	21·93	56·42	...	...	...	4·17	...	4·17	0·58	
38·98	35·11	74·09	46·83	...	46·83	4·16	...	4·16	1·58	
36·14	30·47	66·61	...	...	...	3·95	...	3·95	1·44	

A. M. MACMILLAN,
Commissioner of Excise.

No. P. 151 of 1932.

SIND SALT AND EXCISE DEPARTMENT,

SUPERINTENDENT'S OFFICE :

Karachi, dated 4th August 1932.

From

G. R. G. SHIPP, Esquire,
Superintendent of Salt and Excise in Sind ;

To

THE COMMISSIONER IN SIND,
Karachi.

Subject.—Excise Administration Report for the year 1931-32.

Sir,

Introduction.—I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) department for the province of Sind for the year 1931-32.

2. *Personnel of the department.*—The charge of the department was held by Mr. G. R. G. Shipp from 1st April 1931 to 17th November 1931 and by Mr. H. M. Kirkwood from 21st November until the end of the year. Mr. Jhamumal Hotchand Gursahani held charge temporarily from 18th to 20th November 1931 pending Mr. Kirkwood's arrival.

3. *Reconstitution of Circles.*—On account of the formation of the new Dadu District some Excise Circles were reconstituted, *vide* Commissioner in Sind's No. 15995-E, dated 24th December 1931.

4. *Changes introduced during the year.*—The following were the principal administrative changes during the year :—

(*a*) Three bhang shops at Hyderchandio, Patni and Jafferabad and one charas shop at Tatta, for one year as an experimental measure, were sanctioned with effect from 1st April 1931 (Government Resolution, Revenue Department, No. S. 78/23249, dated 26th January 1931).

(*b*) The hours of sale at the Foreign Liquor "On" and "Beer" shops in Hyderabad Town were fixed at 9 a.m. to 12-30 p.m. and 2 p.m. to 9 p.m. with effect from 1st April 1931 (Government Resolution, Revenue Department, No. 4398/28, dated 7th February 1931).

(*c*) Certain licensees were invested with the powers of a Collector under section 13 of the Bombay Abkari Act for the issue of Transport permits (Government Resolutions, Revenue Department, No. S. 80, dated 27th February 1931 ; No. 7512/28 of 21st September 1931 ; No. S. 80/20174, dated 15th January 1932).

(*d*) The contract for the manufacture of country spirit at the Kotri Distillery and its supply to retail vendors was extended for a period of one year commencing from 1st April 1931 (Government Resolution, Revenue Department, No. 65-C, dated 13th March 1931).

(*e*) Rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit for the purpose of any law for the time being in force by which a special duty is imposed on denatured spirit and for denaturing spirit imported into British India, were framed under Government Notification No. 4804, dated the 25th March 1931.

(*f*) The license fee on beer was raised from annas 8 per dozen quart bottles to a uniform rate of Re. 1 per dozen quart bottles for both ordinary licenses and clubs with effect from 1st April 1931 (Government Resolution, Revenue Department, No. 6099/28, dated 26th March 1931).

(*g*) Rules regulating the import under bond of Indian made foreign liquors including medicinal and toilet preparations containing spirit of Indian manufacture into the Bombay Presidency from other parts of British India or Indian States, except the Alembic Chemical Works, Baroda, and for the storage thereof in and transport from Bonded Warehouses established in the Bombay Presidency were framed under Government Resolution, Revenue Department, No. 1652-C, dated 10th April 1931.

(*h*) The special fee on private imports of fermented liquors was fixed at Re. 1 per dozen quart bottles or annas 8 per gallon with effect from 1st April 1931 (Government Resolution, Revenue Department, No. 5629/24, dated 15th April 1931).

(*i*) Revised supply and issue rates of 25 U. P and 40 U. P. country spirit manufactured at the Kotri Distillery were sanctioned under Government Resolution, Revenue Department, No. 65-C, dated 9th June 1931.

(*j*) Fees for the exercise of certain privileges, viz. transfer of shops from one site or name to another or for admissions of partners into the business so far as the Balagoli licenses in Sind are concerned were reduced to Rs. 5 and Rs. 2 from Rs. 25 and Rs. 20 sanctioned in connection with the sale of opium for Karachi and mofussil respectively (Government Resolution, Revenue Department, No. 6294/24, dated 10th June 1931).

(*k*) Import, export and transport by inland post of (1) Indian Hemp (including charas, Ganja and bhang) and (2) extract and tincture of Indian hemp (cannabis Indica) were permitted under Government Resolution, Revenue Department, No. 8636, dated 12th June 1931.

(*l*) The rules for the export in bond by land of Indian made liquors to other parts of British India and to Indian States were sanctioned under Government Resolution, Revenue Department, No. 9692/24, dated 3rd July 1931.

(*m*) The restriction on "Off" sales at canteens was removed and holders of the canteen license were allowed to make such sales to regimental messes (Government Resolution, Revenue Department, No. 8220, dated 8th July 1931).

(*n*) Trade and Import (Land Frontier) licenses were sanctioned in the mofussil and the scale of fees was fixed at Rs. 25, Rs. 50 or Rs. 100 according to the volume of business done (Government Resolution, Revenue Department, No. 5629/24, dated 25th July 1931).

(*o*) The rates of duty on Indian made Foreign liquor were revised in view of increase in Customs duty by 25 per cent. under Government Resolution, Revenue Department, No. 1349-C, dated 13th October 1931.

(*p*) The subordinates of Sind Salt and Excise Department were invested with powers under certain sections of the Bombay Abkari, Opium and Salt Acts under Government Resolution, Revenue Department, No. 5548/28, dated 22nd October 1931).

(*q*) Export duty was levied on charas, Ganja and bhang at the rates of Rs. 45, 30 and 4 respectively under Government Resolution, Revenue Department, No. 1598-C, dated 14th December 1931 read with Government Notification No. 7992/28, dated 22nd March 1932.

(*r*) The concession rate of duty on Absolute Alcohol was withdrawn and it was subjected to the full Excise duty at Rs. 25-10-0 per proof gallon and placed on the same footing as rectified spirit for the purpose of import and sale (Commissioner in Sind's Notification No. G. D. No. 20791-E, dated 17th February 1932).

(*s*) The rules regulating import and transport of duty free undenatured absolute alcohol and rectified spirit for the use of Educational institutions were amended, so as to allow, at the discretion of the Commissioner, the use of other kinds of alcohols, besides rectified spirit and undenatured absolute alcohol (Government Resolution, Revenue Department, No. 869-C, dated 25th February 1932).

Consumption of Excisable Articles.

5. *Foreign liquor* (*imports*).—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs, Karachi :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits potable.	Spirits non-potable.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1929-30 ...	906,065	55,020	3,428	217,106	58,313
1930-31 ...	874,230	50,457	2,291	194,187	77,055
1931-32 ...	670,549	27,655	1,010	102,489	63,899
Variation ...	—203,681	—22,802	—1,281	—91,598	—13,156

The all round decrease in the imports of foreign liquor during the year under report is attributed to the high import duty and to the reduced purchasing power of the consumer.

Foreign liquor consumption.—For sales at licensed shops see Imperial Return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was as usual in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in the consumption are shown in the subjoined table :—

Year.	Sale.			
	Fermented liquors (bulk gallons).		Potable spirits (proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1930-31	287,869	1,014	31,213	309
1931-32	258,668	1,729	21,010	59
Variations	- 29,201	+ 715	- 10,203	- 250

The fall in the consumption of beer and spirits is due to the increase in tariff duties and Excise taxation and poor economic conditions.

6. *Denatured spirit.*—Only 40 gallons of denatured spirit were imported by sea from the United Kingdom during the year. The sales of imported and locally denatured spirit at retail shops compare as follows with those of the two preceding years :—

Year.	Of foreign origin gallons 50 O. P.	Of Indian origin gallons 50 O. P.	Total gallons.
1929-30	22,589	.....	22,589
1930-31	23,377	.....	23,377
1931-32	27,540	.....	27,540
Variations	+ 4,163	.....	+ 4,163

The increase is due to the extended use of this spirit for domestic and industrial purposes.

7. *Country spirit* (*Appendix A*).—The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District.	1928-29.	1929-30.	1930-31.	1931-32.	Variations, 1931-32.
	Pf. Gls.	Pf. Gls.	Pf. Gls.	Pf. Gls.	Pf. Gls.
Karachi	50,453	42,435	28,725	31,322	+ 2,597
Hyderabad	22,942	20,945	15,593	15,645	+ 52
Nawabshah	9,075	9,251	3,590	5,441	+ 1,851
Thar Parkar	4,828	4,322	1,750	2,737	+ 987
Sukkur	12,854	13,671	8,646	8,340	- 306
Larkana	12,051	13,322	5,438	3,178	- 2,260
Dadu	...	...	...	3,094	+ 3,094
Upper Sind Frontier ...	4,541	4,115	3,106	2,464	- 642
Total ...	116,744	108,061	66,848	72,221	+ 5,373

There is on the whole an increase in consumption as compared with the figure of the year immediately preceding and it is due to the cessation of picketing by Congress volunteers and the diversion of custom from foreign liquor to country liquor owing to the high price of the former. The decrease in Sukkur District is due to decrease of the Lloyd Barrage population and smuggling. The decrease in Larkana and Upper Sind Frontier Districts is due to some portions of both the Districts having been added to New Dadu District.

The *per capita* consumption (Appendix A, column 12) compares as follows with that of the previous three years : —

District.	1928-29.	1929-30.	1930-31.	1931-32.
	Drams L. P.	Drams L. P.	Drams L. P.	Drams L. P.
Karachi	4·47	3·76	2·54	2·60
Hyderabad	1·92	1·75	1·31	1·13
Nawabshah	1·04	1·06	0·41	0·53
Thar Parkar	0·58	0·52	0·21	0·28
Sukkur	1·21	1·29	0·81	0·64
Larkana	0·97	1·07	0·44	0·34
Upper Sind Frontier ...	0·91	0·82	0·62	0·41
Dadu	.....	.....	.....	0·42
Total ...	1·71	1·58	0·98	0·88

The great difference between the *per capita* consumption of the year under reference and that of previous years is also due to the figures of the latter having been based on the census figure of 1921 while last year's figures were based on the 1931 census which shows an increase of about 6 lakhs souls.

8. *Toddy.*—Toddy was sold at Karachi and its suburb (Malir), Hyderabad, Sukkur and Kotri in Dadu District. The sales during the year under report compare as follows with those of the previous three years :—

District.	1928-29.	1929-30.	1930-31.	1931-32.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	14,734	19,318	14,887	17,610
Hyderabad (Town) ...	1,673	1,894	1,888	1,711
Sukkur (Town)	758	722	760	1,077
Kotri	.....	.....	.....	575
Total ...	17,165	21,934	17,035	20,973.

The increase is due to the absence of picketing at the Toddy shops and the diversion of consumers of fermented liquor to toddy which was sold at comparatively cheaper rates.

9. *Opium.*—(4,108) Four thousand one hundred and eight seers of opium were sold as compared with 4,522 in the previous year and 5,096 in 1929-30. There was an all round decrease in the Province; a decrease which has been steady for years. It is attributed to the gradual giving up of the opium habit on account of its high price and better knowledge of the deleterious effects of the drug generally, but in certain areas like Thar Parkar much opium smuggling continues. Eleven drams of opium were used for veterinary or quasi-veterinary purposes during the year under report.

10. *Hemp Drugs—Ganja.*—The sales of ganja amounted to 177 seers as against 287 seers in the previous year. The decrease is general in the whole province and is due to the consumer resorting to the use of charas which is sold at the same price.

11. *Bhang.*—The sales of Bhang during the year were 60,591 as against 65,951 in the previous year, a decrease of 5,360 seers. The decrease occurred in all the Districts and it may be attributed to poor economic conditions, depression in Trade and much smuggling in the Upper Sind Districts.

12. *Charas.*—The sales of charas amounted to 6,884 seers as against 7,180 seers in the previous year. The decrease occurred in Karachi and all Districts in the Upper Sind Division and may be attributed to general poverty and also to smuggling in Upper Sind.

13. *Cocaine.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 65 during the year under report as against 61 in the previous year (Imperial Return III, column 38).

Imports and issues in the Province.—The quantity of cocaine imported during the year amounted to 7 lbs. 1 oz. 284 grains as against 6 lbs. 4 ozs. and 165 grains in the previous year. The quantity sold under license was 6 lbs. 9 ozs. and 299 grains as

against 7 lbs. 2 ozs. and 473 grains in the previous year. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.
3 3 11	7 1 284	.....	10 4 295	7 9 338(a)	2 6 437

(a) Of this quantity 1 lb. and 39 grains were exported to other provinces in India.

The variation is due to the fluctuating demand for the drug by the medical profession and therefore calls for no explanation.

Cocaine cases.—One case of illicit possession of cocaine was detected during the year under report as against 4 in 1930-31. The quantity of cocaine seized was 58 grains as against 2 lbs. 7 ozs. 8 grains in the previous year.

Revenue (Imperial Return No. 1).

14. *Comparison with previous years.*—The following statement contrast the Excise Revenue realized during 1931-32 with that of the previous four years :—

Head of Revenue.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	Variations in 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign ...	4,76,058	5,23,299	5,30,629	4,89,237	4,38,786	– 50,451
2. Country spirit ...	23,30,481	23,46,437	19,19,493	10,53,804	13,69,165	+3,15,361
3. Toddy ...	4,769	5,814	7,952	4,600	7,162	+ 2,562
4. Opium ...	5,40,002	5,47,972	5,37,423	5,13,501	4,67,391	– 46,110
5. Intoxicating drugs ...	7,17,067	6,84,583	6,27,205	5,97,450	5,95,182	– 2,268
6. Fines, forfeitures and miscellaneous.	4,51,829	5,03,857	1,73,894	92,248	1,15,962	+ 23,714
Total ...	45,20,206	46,12,002	37,96,596	27,50,840	29,93,648	+2,42,808

The causes of variations will be dealt with under the respective heads.

15. *Foreign liquors.*—The decrease of Rs. 50,451 is due to reduced sales owing to the high prices caused by the increase in import duties and to the reduced purchasing power of consumers. The decrease is much more serious than shown by the figures since the present figures are for four quarterly payments while those of 1930-31 were for three quarterly payments.

16. *Country spirit.*—Out of the total increase of Rs. 3,15,361 there was an increase of Rs. 2,90,124 in still head duty on account of increased issues owing to the absence of picketing of country liquor shops and to the diversion of custom from foreign liquor to country liquor. The remaining increase of Rs. 25,237 in license fee was due partly to the disposal of the shops by private negotiations and partly to the fact that arrears of the past year were recovered this year.

17. *Toddy.*—The net increase of Rs. 2,562 is the result of the disposal of shops by private negotiations in Karachi.

18. *Opium.*—The decrease of Rs. 46,110 comprises:—A decrease of Rs. 30,528 under "Sale proceeds" of Excise opium owing to reduced consumption and a decrease of Rs. 15,582 under vend fees owing to poor bidding at the auctions.

19. *Hemp drugs.*—The decrease of Rs. 2,268 is made up of:—

An increase of Rs. 4,959 in duty owing to increased issues of charas and ganja from the warehouses to licensees and native states on payment of duty and a decrease of Rs. 7,227 in vend fees due to lack of competition at the auctions.

20. *Miscellaneous.*—The increase of Rs. 23,714 is chiefly due to large receipts from "gain on sale" consequent on increased issues of country spirit.

Expenditure and net Revenue.

21. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind, excluding (1) Refunds (Rs. 2,37,528) and (2) Compensation to District Local Boards (Rs. 24,920) amounted to Rs. 3,61,575 (Imperial Return XI), a share of which is chargeable to "6-Excise", compares as follows with that of the previous year:—

		Rs.
1930-31	...	3,12,576
1931-32	...	2,79,278
Decrease in 1931-32	...	33,298

The decrease is explained as under:—

	Rs.	Reasons.
1. Salaries of Establishment ...	- 8,355	Due to one Assistant Inspector being under suspension throughout the year and to 10 per cent. cut in salaries.
2. Allowances	+ 740	Being an item of fluctuating nature calls for no remarks.
3. Supplies and services ...	+ 1,953	Due to greater expenditure incurred on works and repairs.
4. Contingencies and special charges other than rewards.	- 2,991	Due to strict economy.
5. Cost of opium supplied to Excise Department.	- 23,685	Due to the reduction of the cost price from Rs. 21-10-0 per seer to Rs. 18-9-0 per seer (G. R., R. D., No. 3746/24, dated 29th November 1930).

	Rs.	Reasons.
6. Rewards	-960	Though the item is of a fluctuating nature the decrease is due to strict economy having been observed, in sanctioning rewards in spite of the good number of cases detected during the year.
Net decrease ...	-33,298	

22. *Recovery of Excise Revenue by coercive measures.*—No coercive measures were resorted to for the recovery of arrears of Excise dues during the year under report.

General Remarks.

23. *Shops and licenses.—Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year under report:—

Kind of License.	Increase.	Decrease.	Explanation.
1. Ordinary Trade and Import licenses.	...	1	3 closed and 2 new granted, one license renewed for 3 months.
2. Denatured spirit wholesale.	3	...	4 closed at Karachi; 2 new granted in Sukkur, 4 in Larkana and 1 in Upper Sind Frontier.
3. Bhang wholesale ...	...	1	Closed in Thar Parkar District.
4. Retail "off" ...	...	2	2 restricted retail "off" licenses not renewed in Karachi.
5. Clubs and Hotels ...	1	...	One new club license was granted in Karachi.
6. Canteens	...	1	One canteen license closed in Karachi.
7. Railway Refreshment Room.	1	...	One railway refreshment room license sanctioned for Hyderabad station.
8. Rectified spirit ...	...	3	3 closed at Sukkur.
9. Denatured spirit ...	7	...	2 closed in Karachi and 2 in Sukkur. 11 new licenses granted, 3 at Hyderabad, 1 Nawabshah, 1 Thar Parkar, 6 Larkana out of which 3 were transferred to Dadu District.
10. Hemp drugs (Bhang and Ganja).	1	...	1 new granted in Sukkur District.
11. Charas	1	...	1 new shop opened at Tatta in Karachi District.
12. Morphia special Druggists permits.	...	4	1 new granted in Sukkur and 5 cancelled in Larkana.
13. Cocaine	4	...	3 more granted in Karachi, 1 in Sukkur, 1 in Upper Sind Frontier Districts and 1 cancelled in Larkana.

Five licenses for the manufacture of perfumes were issued in Karachi and 45 licenses for the sale of essences in Karachi, Sukkur, Hyderabad, Larkana, Dadu and Upper Sind Frontier Districts during the year.

Note.—This information is supplied in accordance with Government Memorandum, Revenue Department, No. 4042-C/24, dated 8th May 1929.

24. *Excise Crime (Appendix F).*—The total number of cases detected was 527 as against 385 in the preceding year. Of these 177 related to liquor, 244 to hemp drugs, 1 to cocaine and 105 to opium as against 75, 234, 4 and 72 respectively in the previous year. Full details will be found in columns 8, 14, 18 and 29 of appendix F. The number of offences relating to liquor increased by 102 and that of Hemp Drugs by 10 only. It is important to note that 54 cases of illicit distillation were brought to light during the year under report, of which 41 cases were detected in Hyderabad District and 6 in Nawabshah. This is unprecedented in the annals of the Sind Excise Administration. The credit for the seizures goes to the following officers under the able guidance of Mr. Muhammad Ismail Muhammad Ali Khan Kakezai, Deputy Superintendent of Salt and Excise, Lower Sind:—

Mr. A. D. Ellicott, Abkari Inspector, Hyderabad.

Mr. Sadhusing Shamsing Butani, Excise Inspector, Hala.

Mr. Nadirhussainshah Muhammad Shah Syed, Excise Inspector, Nawabshah Circle.

Of other important cases a few may be mentioned, viz., 62 gallons of Kelat liquor, 11 maunds of Kelat bhang and 1½ maunds of charas were caught in Upper Sind.

The variation in the detection of opium cases is due to the increase of 17 cases in Thar Parkar District and 11 in Nawabshah District. These are the two Districts which are the most affected by smuggling of opium from Jessalmir State and in smaller quantities from Khairpur State. The contraband opium seized during the year under report amounted to 9 seers and 10 tolas as against 9 seers 11 tolas in the previous year. This includes a good seizure of 2 seers 45 tolas of Afghan opium in Larkana District. One case of opium smoking was brought to light during the year under report.

Only one case of illicit possession of cocaine was detected by the Excise staff at Sukkur during the year under report as against 4 cases of illicit possession and sale of cocaine in the previous years in Karachi.

The increase in the total number of cases is accounted for by the increase of illicit distillation of liquor in the Hyderabad District, which is due to unemployment, the Civil Disobedience Movement started last year and the diversion of custom from the licit shops to the illicit supplier on account of the cheapness of the latter's produce; and smuggling of charas, bhang and opium from the Punjab, Kelat and Jessalmer and Khairpur States, respectively.

25. *Hemp drugs cultivation and Warehouse Transactions (Appendix C).*—Bhang was cultivated in Deh Bubak of the Sehwan taluka as usual. No necessity for hiring private godowns arose, as the accommodation available in the Hemp drugs warehouse, Bubak, was sufficient for the storage of the entire stock. The figures shown in column 5 of the appendix represent the area sowed during the year, the produce of which will be accounted for in the return of 1932-33. The following was the result of the previous year's sowings warehoused in 1931-32 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
	Mds.		M. s.
1930-31	2,249	(Sowed in 1929-30) 60 acres ...	37 19
1931-32	1,152	(Sowed in 1930-31) 38 acres ...	30 13

Six peons were temporarily employed to guard the fields under bhang cultivation at Bubak on Rs. 18 per mensem each. Charas and Ganja were imported in bond from the Punjab and Ahmednagar respectively for consumption in Sind. The details of imports of hemp drugs are given in appendix C.

26. *Supply of country spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The Distillery remained closed from 15th April 1931 to 8th June 1931 for the overhauling of the plant, boiler inspection and repairs; and from 6th August 1931 to 11th October 1931, 18th December 1931 to 8th January 1932 and 14th February 1932 to 31st March 1932 for want of molasses, the base from which the spirit is manufactured. The Distillery worked for 5 months and 28 days only during the whole year. The out-turn per maund of molasses which was the only base used was 4·30 against 4·27 gallons London proof in the previous year. Extra superior flavoured spirit (masala liquor) was manufactured in the steam-heated pot-still and issued in sealed bottles. Experiments are being made to further improve the manufacture of masala liquor so as to meet the taste of the consumers. The liquor is at present of three kinds, viz., Cardamum, Orange and Rose. The total quantity of spirit manufactured during the year ending 31st March 1932 was :—

Kinds of country liquor.	Gallons (L. P.).
Plain	65,078·4
Ordinary flavoured	13,580·3
Extra superior	23,132·3
Rectified spirit	1,089·6
Total ...	1,02,880·6

The rates at which the different kinds of country spirit were supplied by the Distillery contractors are shown below:—

	Rates per London Proof Gallon. Rs. a. p.	
Plain	1 14 6	Government Resolution, Revenue Department, No. 65-C, dated the 13th March and 9th June 1931.
Flavoured ordinary ...	1 15 6	
Extra superior flavoured quarts 25 U.P.	4 9 0	
Extra superior flavoured pints 25 U.P.	5 14 4	
Extra superior flavoured quarts 40 U.P.	5 1 0	
Extra superior flavoured pints 40 U.P.	6 11 8	

The spirit is distributed to retail shops through the Warehouse at Kotri, Karachi and Sukkur. The first Warehouse receives its requirements by transfer either from the Distillery spirit store or direct from the receiver; the other two are supplied with spirit in bond. The stock of spirit at the Distillery and the Warehouses at the end of the year amounted to 30,876·2 gallons (L.P.). Of the total issues of 890 bulk gallons of rectified spirit during the year, 151 gallons were issued at the concession rate of duty (Rs. 5 per proof gallon) to local chemists for the manufacture of spirituous and toilet preparations; 55 gallons at the full rate of duty; 60 gallons free of duty (10 gallons to D. J. Sind College, Karachi and 50 gallons to the Health Officer, Karachi, i.e., Karachi Municipality) and 624 in bond. Rs. 64 were realized as fees for Excise supervision over the manufacture of these preparations.

27. *Toddy supply arrangements.*—The retail licensees make their own arrangement for toddy which is tapped from the trees obtained by them on lease from private owners.

28. *Drunkenness.*—The number of convictions for drunkenness during the year under report was 11 as against 15 in the previous year (appendix G, column 3).

29. *Hours of sales at liquor shops.*—The opening and closing hours of all the liquor shops except Foreign liquor "on" and "Beer" shops at Hyderabad remained the same as in the previous year. The hours of sale at the Foreign liquor "on" and "Beer" shops in Hyderabad Town were sanctioned by Government under Government Resolution, Revenue Department, No. 4398/28, dated the 7th February 1931 to be 9 a.m. to 12-30 p.m. and 2 p.m. to 9 p.m.

30. *Management of licensed shops.*—One hundred and ten (110) cases of various breaches of license conditions were reported during the year as compared with 58 in the previous year. In 16 cases the licensees were dealt with under section 55A of the Bombay Abkari Act, in 90 cases they were let off with a warning. Four opium licensees were fined by Collectors for breaches of license conditions.

31. *Excise Advisory Committees.*—The number of Excise Advisory Committees in Sind is 39. Their activities were mostly confined to suggestions on the reduction in the number of shops for the sale of liquor, their location and the restriction of the hours of sale. The recommendations are summarized below :—

(*i*) The Excise Advisory Committees of Hyderabad Town, Matiari, Hala and Shahdadpur proposed raising the strength of country spirit.

(*ii*) It was proposed by the Excise Advisory Committees of Naushahro, Digri and Mirpurkhas that liquor shops should be closed at 8 p.m. in winter and 9 p.m. in summer.

(*iii*) The Excise Advisory Committee, Tatta, proposed that the opening time of country liquor shops should be changed to 8 a.m.

(*iv*) The Excise Advisory Committee for Hyderabad Municipal Town proposed that the country liquor shop, Fuleli, be closed and the Imperial Hotel be removed from its present site.

(*v*) It was proposed by the Excise Advisory Committee of Hyderabad Municipal Town that the Railway Refreshment Room license sanctioned for Hyderabad Station should not be renewed.

(*vi*) It was proposed by the Excise Advisory Committee of Jacobabad Town that one of the two country liquor shops should be closed.

All the six recommendations described above were rejected by the Commissioner in Sind under his No. 3916-E/IX, dated 4th and 7th December 1931. There is nothing of special interest to mention as regards the other Excise Advisory Committees.

32. *Temperance movements.*—No temperance activities of note occurred during the year.

33. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau which is under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Town, continued to compile and disseminate useful information regarding the methods of smugglers and offences against the Excise and opium laws. There were 14 issues of the Excise supplement to the *Sind Police Gazette* during the year as against 11 in the previous year.

34. *Administration of opium to children.*—The practice of administering opium to children is not common in Sind.

35. *Work of the Excise staff.*—The work of the Excise staff was on the whole satisfactory, the outstanding work of some officers in connection with detection has been noted in paragraph 24 *supra.*

36. The following statements accompany :—

Appendices A, A(*a*), C, E, F, G, Provincial statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,
Sir,
Your most obedient servant,
G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX A.

Statement showing the Consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas, (2) Rural areas and (3) each district of the Province of Sind during the year 1931-32.

Serial No.	District.	District Head Quarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Rate per head in drams, London Proof.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi ...	1	263,565	29,450	5·36	315,596	1,872	·28	579,161	31,322	2·60
2	Hyderabad ...	1	101,699	12,738	6·0	561,225	2,907	·25	662,924	15,645	1·13
3	Nawabshah ...	2	21,337	1,598	3·59	475,275	3,843	·40	496,612	5,441	·53
4	Thar Parkar ...	1	9,122	330	1·74	458,918	2,407	·25	468,040	2,737	·28
5	Sukkur ...	2	126,959	6,093	2·30	496,916	2,247	·22	623,875	8,340	·64
6	Larkana ...	1	24,698	1,752	3·40	421,535	1,426	·16	446,233	3,178	·34
7	Upper Sind Frontier ...	1	15,818	1,673	5·1	275,922	791	·14	291,740	2,464	·41
8	Dadu ...	1	5,562	458	3.95	346,090	2,636	.37	351,652	3,094	·42
	Total ... 1931-32...	10	568,760	54,092	4·57	3,351,477	18,129	·26	3,920,237	72,221	·88
	Total ... 1930-31...	9	432,348	46,740	5·19	2,847,029	20,108	·34	3,279,377	66,848	·98

G. R. G. SHIPP,

Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1931-32.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof, 1931-32.		Actual realizations (i.e., on Spirits issued to shops.)		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	Total realizations, 1931-32.
1	2	3	4	5	6	7	8
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.
1	Karachi	263,565	29,450	5·36	3,14,220	1,23,450	4,37,670
2	Hyderabad	101,699	12,738	6·0	1,33,155	76,863	2,10,018
3	Sukkur	64,982	4,373	3·23	52,414	28,200	80,614
4	Shikarpur	61,977	1,720	1·33	23,626	11,050	34,676
5	Larkana	24,698	1,752	3·40	18,338	8,500	26,838
	Total ...	516,921	50,033	4·65	5,41,753	2,48,063	7,89,816

G. R. G. SHIPP,

Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under Hemp Drugs cultivation and the intoxicating drugs produced and lodged in, issued from and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1932.

Name of Taluka in which permitted.	Cultivation				Name of the Ware-house in which the drugs were lodged.	Intoxicating drugs brought on to accounts during the year.			Excess during the year.		
	of Ganja.		of Bhang.								
	Number of villages in which permitted.	Area cultivated.	Village in which permitted.	Area cultivated.		Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12
							M. s. t.		M. s. t.	M. s. t.	M. s. t.
Sehwan ...	...	...	Deh Bubak	38 acres (*a*)	Bubak ...	...	1,152 9 40(*b*)	...	.....	6 29 78(*c*)	.....
					Karachi ...	...	.....	...	.....	.....	0 2 8(*c*)
					Hyderabad ...	...	.....	...	.....	.....	.....
					Sukkur ...	...	.....	...	0 0 3(*c*)	.....	0 0 66(*c*)
Total ...	...	...	.....	38 acres (*a*)		...	1,152 9 40(*b*)	...	0 0 3(*c*)	6 29 78(*c*)	0 2 74(*c*)

(*a*) This is the area sown this year ; the crop will appear in next year's return.

(*b*) This is the produce of 38 acres cultivated last year but stored during the year under report. 40 acres were sanctioned but 38 acres were cultivated and 2 remained uncultivated.

(*c*) This represents gain.

APPENDIX C—*contd.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 1st April 1931.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Total (columns 7 to 18.)		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
1	13	14	15	16	17	18	19	20	21
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	.....	1,420 13 50	.....	.....	.....	.....	.....	2,579 13 8	.....
Karachi ...	2 12 50	.....	7 25 35	13 0 0	.....	110 6 70	15 12 50	.....	117 34 33
Hyderabad ...	0 30 46	.....	.....	.....	.....	.....	0 30 46	.....	.....
Sukkur ...	0 10 11½	.....	2 9 24½	0 12 0	.....	80 35 20	0 22 14½	.....	83 5 30½
Total ...	3 13 27½	1,420 13 50	9 34 59½	13 12 0	.....	191 2 10	16 25 30½	2,579 13 8	200 39 63½

Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs removed from the Warehouse during the year.									
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	22	23	24	25	26	27	28	29	30	31
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	...	1,581 23 60	.....	...	7 0 0	...	9 20 0	...	21 19 0 (*d*)	.....
Karachi ...	12 9 0	.....	114 34 0	...	...	...	.....	0 33 62 (*d*)	.....	0 14 53 (*d*)
Hyderabad ...	0 25 0	.....	.....	...	...	...	.....	0 0 19 (*d*)	.....	.....
Sukkur ...	0 14 0	.....	74 34 0	...	...	...	... ..	0 0 37½ (*d*)	.....	0 17 40½ (*d*)
Total ...	13 8 0	1,581 23 60	189 28 0	...	7 0 0	...	9 20 0	0 34 38½ (*d*)	21 19 0 (*d*)	0 32 13½ (*d*)

(*d*) This includes depot loss.

APPENDIX C—*concld.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 31st March 1932.			Warchouse rent.	Approximate selling prices per seer exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	32	33	34	35	36	37	38
	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.	Rs. a. p.	Rs.
Bubak	.....	959 30 23	.....	220 4 6	.....	0 8 0	.....
Karachi	2 9 68	.....	2 25 60	135 1 4	.....	.....	.....
Hyderabad	0 5 27	.....	.....	2 1 0	.....	.....	.....
Sukkur	0 7 57	.....	7 33 70	79 12 2	.....	.....	.....
Total ...	2 22 72	959 30 26	10 19 50	437 3 0	.....	.....	.....

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1931-32.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* Columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (Columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi ...	12,07,023	1,28,765	13,35,788	11,55,744	...	11,55,744	64,844	...	1,15,200	97,349	12,53,093
2. Hyderabad ...	5,16,371	26,859	5,43,230	4,65,948	26,360	4,92,308	43,963	...	6,959	61,234	5,53,542
3. Nawabshah ...	1,82,016	17,364	1,99,380	1,70,851	7,938	1,78,789	11,058 (*a*)	5,750	3,783	16,758	1,95,547
4. Thar Parkar ...	75,408	7,934	83,342*	66,161	7,075	73,236	8,633	...	1,521	8,831	82,067
5. Sukkur ...	4,39,284	...	4,39,284	3,92,931	...	3,92,931	46,353	...	...	58,297	4,51,228
6. Larkana ...	2,14,610	16,224	2,30,834	1,69,980	13,687	1,83,667	24,274	...	22,893	14,679	1,98,346
7. Upper Sind Frontier ...	62,390	...	62,390	52,038	...	52,038	10,352	...	...	9,425	61,463
8. Dadu ...	31,464	...	31,464	30,195	...	30,195	...	...	1,269	14,438	44,633
Total ...	27,28,566	1,97,146	29,25,712	25,03,848	55,060	25,58,908	2,09,477	5,750	1,51,625	2,81,011	28,39,919

* Rs. 48 were recovered in excess of the demand.

(*a*) The Collector of Nawabshah reports that the difference of Rs. 340 is due to some recoveries made during the year 1930-31 not being accounted for in that year.

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari and Opium Laws in each District of the Province of Sind during the year 1931-32.

Cases detected (Abkari).

District.	Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to Cocaine.			
	Illicit distillation and possession of Implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Karachi ...	1	...	2	8	...	11	...	...	10	16	...	26	...	...	...	...
2. Hyderabad ...	41	...	22	13	...	76	2	...	10	19	...	31	...	...	...	...
3. Nawabshah ...	6	...	1	...	...	7	...	...	9	1	...	10	...	...	...	...
4. Thar Parkar ...	1	...	2	...	...	3	...	...	4	4	...	8	...	...	...	...
5. Sukkur ...	1	...	38	4	...	43	3	...	89	4	...	96	...	1	...	1
6. Larkana ...	...	...	14	2	...	16	1	5	25	...	...	31	...	...	...	...
7. Upper Sind Frontier...	...	...	11	1	...	12	...	...	19	2	...	21	...	...	...	...
8. Dadu ...	4	...	4	1	...	9	...	...	17	4	...	21	...	...	...	...
Total ... 1931-32 ...	54	...	94	29	...	177	6	5	183	50	...	244	...	1	...	1
Total ... 1930-31 ...	6	4	52	10	3	75	7	3	175	49	...	234	...	2	2	4

APPENDIX F—*contd.*

District.	Total (Abkari).	Cases in which convictions were obtained.	Cases detected (Opium).											
			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (Opium).	Quantity of contraband opium seized.		
1	18	19	20	21	22	23	24	25	26	27	28	29		
												Maunds.	Seers.	Tolas.
1. Karachi ...	37	33	...	...	11	...	...	...	1	...	12	0	0	9
2. Hyderabad ...	107	86	...	...	3	...	...	...	2	...	5	0	0	3
3. Nawabshah ...	17	14	...	...	15	...	...	...	2	...	17	0	0	61
4. Thar Parkar ...	11	9	...	...	48	...	...	...	...	...	48	0	4	53
5. Sukkur ...	140	115	...	...	18	...	...	...	...	...	18	0	0	13
6. Larkana ...	47	36	...	...	2	...	1	...	...	...	3	0	2	45
7. Upper Sind Frontier...	33	25	...	...	1	...	...	...	...	...	1	0	0	2½
8. Dadu ...	30	21	...	...	1	...	...	...	...	...	1	0	0	63½
Total ... 1931-32 ...	422	339(*a*)	...	...	99	...	1	...	5	...	105(*b*)	0	9	10
Total ... 1930-31 ...	313	270	...	...	70	...	...	...	2	...	72	0	9	11

(*a*) Of the remaining 88 cases, 18 acquitted, 52 pending, 9 disposed of under final report, 1 withdrawn, 2 dropped, 1 discharged.

(*b*) 77 convicted, 12 acquitted, 8 pending, 5 discharged, 8 disposed of under final report.

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1931-32 :—

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of conviction of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
Karachi	.....	11	.....	.....
Hyderabad	.....	.....	.....	.....
Nawabshah	.....	.....	.....	.....
Thar Parkar	.....	.....	.....	.....
Sukkur	.....	.....	.....	.....
Larkana	.....	.....	.....	.....
Upper Sind Frontier ...	.....	.....	.....	.....
Dadu	.....	.....	.....	.....
Total ... 1931-32 ...	.....	11	.....	.....
Total ... 1930-31 ...	.....	15	.....	.....

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of Wholesale Vend of Foreign Spirits and Fermented Liquors in the Province of Sind during the year 1931-32.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade.			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.				
	Number of licenses.	Spirits and fermented liquors sold thereunder.								Number of licenses.	Quantity of spirit sold thereunder.		Number of licenses.	To other licensed vendors.		To the public.	
		To other licensed vendors.				To the public.					To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.
		Imported.			Beer made in India.	Imported.			Beer made in India.								
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.
Karachi ...	18	17,526	74,640	452,432	3,944	...	...	...	...	...	...	..	...	...	...	...	...
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nawabshah ...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...	...	...	..	..	...	...	...	...	...	...	.
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Dadu ...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	...	...
Total ...	18	17,526	74,640	452,432	3,944	...	...	...	...	...	...	...	...	...	...	..	...

APPENDIX I.

PROVINCIAL STATEMENT B.

Statistics of Retail Vend and Consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1931-32.

Name of District.	Foreign spirits and fermented liquors.											
	Sold under shop licences.								Sold under hotel of dak bungalow licences.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licences.	Sales thereunder.			Number of licences.	Sales thereunder.			Number of licences.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Karachi ...	39 (*a*)	3,062	13,750	117,858	...	...	...	...	33(*b*)	688	3,378	76,430
2. Hyderabad ...	16 (*c*)	364	6,469	36,222	...	...	...	...	1	...	101	2,002
3. Nawabshah ...	2	28	300	611	...	...	...	...	...	...	...	...
4. Thar Parkar ...	2	37	347	394	...	...	...	...	...	...	...	...
5. Sukkur ...	16 (*d*)	444	2,884	21,642	...	...	...	...	...	...	...	...
6. Larkana ...	1	68	332	888	...	...	...	...	...	...	...	...
7. Upper Sind Frontier...	2	8	174	980	...	...	...	...	...	...	...	...
8. Dadu ...	4 (*e*)	18	230	2,666	...	...	...	...	...	...	...	...
Total ...	82	4,029(*f*)	24,486(*f*)	181,261(*f*)	...	...	...	...	34	688	3,479	78,432

(*a*) Includes 19 foreign liquor "off", 6 restricted "off", 10 "on", 1 refreshment room, and 3 theatre bars.
(*b*) Includes 10 hotels, 16 clubs and 7 canteens.
(*c*) Includes 5 foreign liquor "off", 3 "on", 4 canteens, 3 clubs and 1 malt shop.
(*d*) Includes 5 foreign liquor "off", 4 malt shops and 7 clubs.
(*e*) Includes 2 foreign liquor "off", 1 malt shop and 1 club.
(*f*) Includes figures of sales of shops disposed of by auction also (G.R., R.D., No. 817/24, dated 2nd July 1927).

APPENDIX I—*contd.*

PROVINCIAL STATEMENT B—*contd.*

Name of District.	Foreign spirits and fermented liquors—*contd.*				Spirits made in India in private distilleries.						Spirits made in outstills.	
	Sold under railway refreshment room licences.				Sold under retail vend licences.			Removed direct from distilleries under special permits and passes.			Number of vendors connected with the outstill.	Quantity sold by them.
	Number of licences.	Sales thereunder.			Number of licences.	Quantity sold.						
		Wines.	Spirits.	Beer.		Spirits intendend for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1. Karachi ...	...	...	...	...	...	68	...	...	...	...	.....	...	...
2. Hyderabad ...	2	12	29	210	...	11	...	..	...	...	.....	...	...
3. Nawabshah...	1	...	18	111	...	.....	...	...	...	...	.....	...	...
4. Thar Parkar .	...	...	...	...	...	.....	...	...	...	...	.....	...	...
5. Sukkur ..	4	2	30	206	...	.....	...	...	...	...	.....	...	...
6. Larkana ...	...	...	...	...	...	.....	...	...	...	...	.....	...	...
7. Upper Sind Frontier.	...	...	..	...	...	.....	...	...	...	...	.....	...	...
8. Dadu ...	2	4	49	177	...	.....	...	...	...	...	.....	...	...
Total ...	9	18	126	704	...	79	...	...	...	...	.....	...	...

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U. P. Spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1931-32 :—

Serial No.	District.	Shops licensed for the exclusive sale of 40° U. P. liquor.		Consumption.			
				1930-31.		1931-32.	
				25° U. P.	40° U. P.	25° U. P.	40° U. P.
1	2	3		4	5	6	7
		1930-31.	1931-32.	Gallons.	Gallons.	Gallons.	Gallons.
				25° U. P.	40° U. P.	25° U. P.	40° U. P.
1	Karachi ...	4	4	23,894	18,008	25,158	20,756
2	Hyderabad ...	...	..	20,075	895	19,966	1,117
3	Nawabshah ...	...	...	4,373	517	6,817	547
4	Thar Parkar ...	...	...	2,230	130	3,398	314
5	Sukkur ...	...	...	10,420	1,385	9,506	2,018
6	Larkana ...	...	...	6,781	586	3,930	383
7	Upper Sind Frontier.	...	...	4,137	6	3,285	...
8	Dadu ...	...	...	...	...	3,946	223
	Total ...	4	4	71,910	21,527	76,006	25,358

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

BOMBAY REVENUE DEPARTMENT.

IMPERIAL RETURN I—REVENUE FOR 1931-32.

(Figures in columns 2 to 43 and 47 are gross).

Name of District.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirit.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.	Tari-tree tax receipts.	Other receipts from tari fees, (license etc.).	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	4,28,576	...	1,56,912	5,85,488	...	5,85,488	...	6,206	.....	6,206
Hyderabad	1,54,415	...	99,609	2,54,024	...	2,54,024	...	476	.....	476
Nawabshah	62,962	...	9,875	72,837	...	72,837	...	...	.....	...
Thar Parkar	6,165	...	13,048	19,213	...	19,213	...	...	.....	...
Sukkur	99,480	...	48,993	1,48,473	...	1,48,473	...	350	.....	350
Larkana	33,985	...	22,256	56,241	...	56,241	...	...	.....	...
Upper Sind Frontier	27,249	...	13,099	40,348	...	40,348	...	...	.....	...
Dadu	1,81,258	...	11,283	1,92,541	...	1,92,541	...	130	.....	130
Total ...	9,94,090	...	3,75,075	13,69,165	...	13,69,165	...	7,162	.....	7,162
Total of previous year ...	7,03,966	...	3,49,838	10,53,804	...	10,53,804	...	4,600	.....	4,600

* Includes duty on Pachwai.

IMPERIAL RETURN I—REVENUE FOR 1931-32—*contd.*

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from Commercial spirits including denatured spirits and medicated wines.				
	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirit and absolute alcohol used for medicinal purposes.	Duty on spirits used for other scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	65	5,323	5,388	4,887	3,49,354	3,54,241	2,51,323	.....	...	...	...	...
Hyderabad	...	7,329	7,329	...	39,639	39,639	3,01,468	.....	...	...	119	119
Nawabshah	...	...	...	...	997	997	73,834	.....	...	...	37	37
Thar Parkar	...	...	...	...	534	534	19,747	.....	...	...	14	14
Sukkur	...	9,913	9,913	...	14,384	14,384	1,73,120	.....	...	...	318	318
Larkana	...	21	21	...	1,609	1,609	57,871	.....	...	...	36	36
Upper Sind Frontier ...	...	721	721	...	780	780	41,849	.....	...	...	32	32
Dadu ...	...	100	100	...	2,574	2,574	1,95,345	.....	...	...	...	...
Total ...	65	23,407	23,472	4,887	4,09,871	4,14,758	18,14,557	.....	...	...	556	556
Total of previous year ...	150	17,638	17,788	2,317	4,67,648	4,69,965	15,46,157	.....	...	...	1,484	1,484

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Sale proceeds of Excise opium.		Opium.				Hemp Drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than Excise opium.	License fees for the sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists permits).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	12,474	27,849	...	68,772	.....	1,09,095	...	10,440	...	34,250
Hyderabad	16,340	36,477	...	41,791	.....	94,608	...	500	...	36,234
Nawabshah	7,533	16,815	...	15,300	.....	39,648	...	...	...	14,250
Thar Parkar	8,461	18,889	...	13,256	.....	40,606	...	...	...	8,950
Sukkur	8,735	52,986	...	40,477	.....	1,02,198	...	1,120	...	35,965
Larkhana	9,874	22,045	...	21,601	.....	53,520	...	...	...	19,065
Upper Sind Frontier	1,978	4,409	...	4,952	.....	11,339	...	...	...	4,300
Dadu	2,624	5,797	...	7,956	.....	16,377	...	5	...	3,249
Total ...	68,019	1,85,267	...	2,14,105	.....	4,67,391	...	12,065	...	1,56,263
Total of previous year ...	1,04,235	1,79,579	...	2,29,687	.....	5,18,501	...	15,600	...	1,50,563

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp Drugs—*contd.*									
	Sale proceeds—*contd.*		License fees, wholesale and retail from							
	Bhang.									
	Cost price.	Duty.	Ganja.	Charas.	Bhang.	Medicinal preparation of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.	License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
1	34	35	36	37	38	39	40	41	42	43
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	4,600		49,357		.....	...	98,647	...	623
Hyderabad	...	33,040		60,510		.....	...	1,30,284	...	35
Nawabshah	...	1,680		22,915		.....	...	38,845	...	114
Thar Parkar	...	.....		12,240		.....	...	21,190	...	3
Sukkur	...	62,140		87,249		.....	...	1,86,474	...	247
Larkana	...	28,025		33,719		.....	...	80,809	...	304
Upper Sind Frontier ...	...	120		13,587		.....	...	18,007	...	...
Dadu	...	2,680		14,992		...	...	20,926	...	87
Total ...	...	1,32,285		2,94,569		.....	...	5,95,182	...	1,413
Total of previous year ...	...	1,29,047		3,01,796		.....	444	5,97,450	...	1,277

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District.	Government Commercial undertakings to which chapter 2 of the Account Code applies.			Miscellaneous.*	Grand total of columns 2 to 47.	Deduct from column 48.		Total net excise revenue in the year.
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds.	Expenditure as per Return II.	
1	44	45	46	47	48	49	50	51
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	...	6,107	11,65,795	1,60,727	90,665	9,14,403
Hyderabad	...	...	...	1,976	5,28,490	49	23,507	5,04,934
Nawabshah	...	...	...	1,832	1,54,310	.....	8,170	1,46,140
Thar Parkar	...	...	...	510	82,070	1	26,757	55,312
Sukkur	...	...	...	566	4,62,923	.....	23,056	4,39,867
Larkana	...	...	...	259	1,92,799	76,511	15,993	1,00,295
Upper Sind Frontier	...	...	...	148	71,375	240	6,844	64,291
Dadu	...	...	...	263	2,32,998	.....	5,679	2,27,319
				11,661	28,90,760	2,37,528	2,00,671 (a)78,607	24,52,561 (a)78,607
				(c)1,02,888	(c)1,02,888	.....	2,79,278	23,73,954 (c)1,02,888
Total ...	...	...	...	1,14,549	29,93,648	2,37,528	2,79,278 (b) 24,920	24,76,842
Total of previous year ...	...	...	...	90,971	27,50,840	1,59,426	3,12,576 (b) 24,920	22,78,838

* Includes duty on Unfermented Tari.

(a) Cost of opium supplied to Excise Department.

(b) Contribution to District Local Boards, vide Government Memorandum No. 4042-C/24, dated 12th February 1926.

(c) Gain on sale proceeds of Country Liquor.

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—EXPENDITURE FOR 1931-32.

Name of District.	Pay of Officers and Establishment.	Allowances other than rewards.	Supplies and services other than rewards.		
			Construction and repairs of buildings.		Other charges. Combined. Salt and Excise Department.
			Salt.	Excise.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	84,650	21,820	5,483	906	4,560
Hyderabad	20,106	7,090	...	...	14
Nawabshah	7,191	3,219	...	...	.....
Thar Parkar	24,297	8,857	586	..	1,129
Sukkur	20,696	7,918	...	348	180
Larkana	10,863	4,679	...	3,347	174
Upper Sind Frontier ...	5,932	2,996	...	...	279
Dadu	4,728	1,916	...	...	.....
Total of the year 1931-32 ...	1,78,463	58,495	6,069	4,601	6,336
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	1,33,847	43,871	...	4,601	4,752
Total of previous year 1930-31 .	1,89,603	57,508	23,180	2,285	6,820
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	1,42,202	43,131	...	2,285	5,115

II—EXPENDITURE FOR 1931-32.

Contingencies and special charges other than rewards.			Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.
Salt Manufacture.	Combined Salt and Excise.	Conveyance of Opium.			
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,382	7,889	36	712		.....
.....	1,100	1,530	993		.....
.....	8	22	446		.....
91	737	57	580	78,607	.....
.....	662	95	694		.....
.....	146	55	926		.....
.....	12	.....	186		.....
.....	238	10	397		.....
11,473	10,792	1,805	4,934	78,607	.....
.....	8,094	1,805	3,701	78,607	.....
21,242	13,976	2,408	6,214	1,02,292	.....
.....	10,482	2,408	4,661	1,02,292	.....

Name of District.	Cost of Charas purchased.	Cost of Bhang purchased.	Assignments and	
			Compensation paid to Indian States in respect of their Akbari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise Revenue.
1	13	14	15	16
	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	.....	.....
Hyderabad	...	...	.....	.....
Nawabshah	...	...	.....	.....
Thar Parkar	...	...	.....	24,920
Sukkur	...	...	.....	.....
Larkana	...	...	.....	.....
Upper Sind Frontier ...	...	...	.....	.....
Dadu	...	...	.....	.....
Total of the year 1931-32 ...	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	...	...	.....	24,920
Total of previous year 1930-31 .	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	...	...	.....	24,920

(*a*) Exclusive of the amount

II—EXPENDITURE FOR 1931-32—*contd.*

compensations.		Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges.	
Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on	Combined Salt and Excise.	Debitable to 6, Excise.
17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	1,37,438	90,665
.....	.....	.....	.....	30,833	23,507
.....	.....	.....	.....	10,886	8,170
.....	.....	.....	.....	36,334	26,757
.....	.....	.....	.....	30,593	23,056
.....	.....	.....	.....	20,190	15,993
.....	.....	.....	.....	9,126	6,844
.....	.....	.....	.....	7,568	5,679
.....	.....	.....	..... Add cost price of opium as shown in column '11.'	2,82,968	2,00,671 (a) 78,607
.....	.....	.....	.....	.....	2,79,278
.....	.....	.....	.....	3,23,236	3,12,576
.....	.....	.....	.....	.....	3,12,576

shown in column 16.

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES

Division and District.	Manufacture of liquor—Number of				Number of wholesale licences for the sale of							Number of tappers licences.	Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, etc.) (Ordinary licenees).	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	...	...	...	...	18	9	...	...	...	1	...	26	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	1	...	...	...	1	...	15	...	...	1	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...
Thar Parkar	...	...	...	...	...	...	3	...	...	...	...	...	9	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	10	...	...	...	6	...	20	...	...	1	...	...	...
Larkana	...	...	...	...	...	...	4	...	...	...	2	...	8	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	1	...	...	...	1	...	6	...	...	...	...	...	...
Dadu	...	1	...	...	...	...	...	...	...	...	...	...	9	...	...	1	...	...	...
Total ...	...	1	...	...	...	18	28	...	...	...	11	...	102	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	19	25	...	...	...	12	...	102	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Division and District.	Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, Dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists' permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi	...	10	25	30	7	...	197	...	21	33	15	16	3	16	22	26	...	30
Hyderabad	1	3	5	4	4	2	...	...	4	21	31	33	3	33	4	4	...	5
Nawabshah	...	...	2	.....	...	1	...	...	...	7	27	20	2	30	...	...	...	...
Thar Parkar	...	...	2	.....	...	...	...	...	...	4	26	18	1	18	..	...	...	5
Sukkur	4	...	5	7	...	4	...	...	5	27	32	45	2	45	11	7	...	19
Larkana	...	...	1	.....	...	...	...	...	...	9	14	28	2	28	...	...	...	5
Upper Sind Frontier ...	1	...	1	.....	...	...	...	...	...	3	6	10	1	10	...	...	...	1
Dadu	1	...	2	1	...	2	...	...	...	3	18	24	1	24	...	...	...	...
Total ...	7	13	43	42	11	9	197	...	30	107	169	194	15	204	37	37	...	65
Total of previous year ...	7	13	45	41	12	8	127	...	33	100	169	193	14	203	37	41	...	61

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 25° U. P.	At strength of 40° U. P.	At strength of	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Cost price per London Proof Gallon.	Retail price per London Proof Gallon.	Foreign liquors. Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
Karachi ...	25,477	20,909	...	31,653	Per Imperial gallon Rs. a. p. 25° U. P. 8 0 0 40° U. P. 6 4 0	Rs. a. p. Strong plain ... 3 5 4 Weak plain ... 2 11 4 Strong flavoured . 3 8 0 Weak flavoured ... 2 14 8 Extra superior flavoured 25° U.P. Extra superior flavoured 40° U.P.	No fixed selling prices have been prescribed.	12,795	3,750	1,92,582	51	1,706
Hyderabad ...	19,888	1,133	...	15,596				4,941	376	38,411	8	23
Nawabshah ...	7,432	561	...	5,911				239	28	722	...	...
Thar Parkar ...	3,607	360	...	2,921				260	37	394	...	...
Sukkur ...	9,739	2,046	...	8,532				2,186	446	21,848	...	...
Larkana ...	4,042	370	...	3,254				249	68	888	...	...
Upper Sind Frontier.	3,211	2	...	2,409				131	8	980	...	...
Dadu ...	4,160	234	...	3,250				209	22	2,843	...	...
Total ...	77,556	25,615	...	73,536				21,010	4,735	2,58,668	59	1,729
Total of previous year.	70,993	21,444	...	66,112				31,213	6,263	2,87,869	309	1,014

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*contd.*

Name of District.	Commercial Spirits.			Opium and other Drugs.									
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.	Retail sales, in seers of other opium (e.g., Punjab grown, Punjab Hill States, and Malwa).	Wholesale price of opium to retail vendors per seer. Cost price.	Wholesale price of opium to retail vendors per seer. Duty.	Average retail price of opium, per seer.	Sales of morphia in lbs., oz. and grs.	Charas. Sales in seers.	Charas. Cost price per seer.	Charas. Duty per seer.
1	14	15	16	17	18	19	20	21	22	23	24	25
						Rs. a. p.	Rs. a. p.		Lbs. ozs. grs.			
Karachi ...	60	17,644	252	672 *612*	.....				5 5 425	1,592	...	
Hyderabad ...	5	5,142	24	880 *885*	.....				0 10 34	1,770	...	
Nawabshah ...	...	503	...	406 *327*	.....				.....	609	...	
Thar Parkar ...	...	411	...	455 *460*	.....	18 9 0	41 7 0	No fixed selling prices have been prescribed (*vide* G. M. No. 4042-C/24 dated 27th August 1927).	.....	390	...	Rs. 20
Sukkur ...	5	2,652	26	1,038 *1,005*	.....				2 9 304	1,284	...	
Larkana ...	...	905	...	532 *457*	.....				0 14 0	847	...	
Upper Sind Frontier...	...	225	...	96 *93*	.....				.....	187	...	
Dadu ...	...	58	...	140 *269*	.....				.....	205	...	
Total ...	70	27,540*	302	4,219 *4,108*	.....	...	...	.....	9 1 423	6,884	...	...
Total of previous year.	68	23,377	336	4,673 *4,522*	.....	...	...	.....	9 5 94	7,180	...	...

* In column 15 retail sales are shown.

Note—Figures in italics in column 17 represent retail sales.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*concld.*

Name of District.	Opium and other Drugs—*contd.*								
	Charas—*contd.*	Ganja.				Bhang.				Sales of cocaine in
	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	
	26	27	28	29	30	31	32	33	34	35
										Lbs. ozs. grs.
Karachi ...	Rs. 60	105	...	Rs. 20	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	2,149	...	Rs. 2	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	3 5 307
Hyderabad ...		13	...			9,871	...			2 2 65
Nawabshah ...		9	...			7,372	...			.....
Thar Parkar ...		12	...			1,713	...			.....
Sukkur ...		33	...			22,608	...			0 10 392
Larkana ...		1	...			10,033	...			0 2 430
Upper Sind Frontier...		2	...			1,512	...			0 0 65
Dadu ...		2	...			5,328	...			0 0 0
Total ...	.....	177	...	...		60,591	...	...		6 9 299
Total of previous year.	.....	287	...	...		65,951	...	...		7 2 473

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different provinces (a) on payment

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
									Seers.
Charas ...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...
Cocaine ...	...	...	...	...	...	...	...	...	...
Morphia ...	...	...	...	...	...	...	...	...	...

RETURN IV-A.

descriptions from and to other British Indian
of duty and (b) in bond

Exports.

Duty-paid.						In bond.		
To—		To—		Total.				
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	To—	To—	Total.
11	12	13	14	15	16	17	18	19
M. s. t.								
Panjab. 191 2 10	...	...	...	...	...	...	...	...
	...	...	...	...	...	British Baluchistan. ...	7 0 0 ...	
Grs.								
Panjab 1,815	...	...	...	...	...	...	...	...
Bikaner and other Provinces 3,984								
N. W. F. Provinces. ...								
Total 5,799								
	Bikaner and other Provinces.		N. W. F. Provinces.	Total				
Grs.	Grs.		Grs.	Grs.				
Punjab 2,792½	2,411½	...	965½	6,169½	...	...	...	...

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
	Beer Gls.	Wines Gls.	Spirits Gls.						
Indian made, foreign liquors—									
Rawalpindi ...	3,810	...	...	...	...	...	...	...	...
Quetta ...	248	...	...	...	...	...	...	...	...
European Manufactured foreign liquors—									
Punjab ...	...	...	...	...	...	...	...	...	...
British Baluchistan.	...	...	...	...	...	...	...	...	...
United Provinces ...	...	...	...	...	...	...	...	...	...
N. W. F. Provinces.	...	...	...	...	...	...	...	...	...
Bengal ...	...	...	...	...	...	...	...	...	...
Rajputana ...	...	...	...	...	...	...	...	...	...
Madras ...	...	...	...	...	...	...	...	...	...
Kashmir ...	...	...	...	...	...	...	...	...	...
Persian Gulf ...	...	...	...	...	...	...	...	...	...
Total ...	4,058	...	...	...	...	...	...	...	...

RETURN IV-A—*concld.*

Exports.

Duty-paid.						In bond.		
To—		To—		Total.				
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	To—	To—	Total.
11	12	13	14	15	16	17	18	19
Beer gals.	Wines gals.	Spirit. gals.				Beer gals.	Wines gallons.	Spirits gallons.
.....	...	...	...	...	...	...	...	...
.....	...	...	...	...	...	...	...	...
86,266	5,630	44,260	...	...	...	...	...	...
71,806	3,082	6,734	...	...	...	...	...	...
27,422	1,624	8,496	...	...	...	...	...	...
55,862	2,904	8,560	...	...	...	...	...	...
200	38	128	...	...	...	...	...	...
3,242	576	2,504	...	...	...	...	...	...
.....	...	8	...	...	...	...	...	...
.....	...	...	...	...	...	1,520	690	2,126
.. ...	...	...	...	...	...	504	282	528
244,798	13,854	70,690	...	...	...	2,024	972	2,654

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V.

Division and District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.									
							Country spirit.									
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.		Opium.		Ganja.		Charas.		Bhang.	
1	2	3		4	5		6	7		8		9		10		11	
		Urban	Rural		Urban	Rural		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
Karachi ...	...	75	8,531	...	273	306	...	4·41	947·89	8·33	1,421·83	9·38	1,066·38	37·5	8,531·0	9·38	1,066·38
Hyderabad ...	...	17·43	4,625·57	...	102	561	...	1·58	1,156·39	1·58	231·28	1·45	220·27	5·81	...	1·45	220·27
Nawabshah ...	...	1·50	3,888·50	...	36	461	...	0·30	972·13	0·30	176·75	0·30	259·23	0·75	...	0·30	155·54
Thar Parkar ...	...	1	13,636	...	9	459	...	0·50	1,948·00	0·50	562·17	0·50	852·28	1·00	...	0·50	852·25
Sukkur ...	...	11	5,599	...	127	497	...	1·0	622·11	0·79	311·06	0·61	207·37	5·5	...	0·61	207·37
Larkana ...	...	14	2,566·7	...	41	405	...	3·5	641·67	3·5	256·67	2·8	111·60	7·00	...	2·8	111·60
Upper Sind Frontier.	...	3·3	2,105	...	16	276	...	1·65	526·25	3·3	421	3·3	233·89	3·3	...	3·3	233·89
Dadu ...	...	12·19	4,842·76	...	16	335	...	4·06	807·13	4·06	322·85	4·06	230·61	12·19	...	4·06	230·61
Total ...	...	135·15	45,793·90	...	620	3,300	...	2·46	974·33	2·76	381·62	2·50	327·10	9·65	45,793·90	2·50	305·29
Total of previous year.	...	81·93	47,205·07	...	531	2,748	...	1·44	1,049·02	1·64	396·68	1·44	347·09	5·85	...	1·44	323·32

IMPERIAL RETURN V—*contd.*

Division and District.	Number of shops per 10,000 of population.										Consumption per 100 of the population in gallons or seers (to two places of decimals).				
	Country spirit.			Opium.		Ganja.		Charas.		Bhang.					
	Out-still area.	Distillery area.									Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
1	12	13		14		15		16		17		18	19	20	21	22
	...	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural					
Karachi ...	...	0·62	0·29	0·33	0·20	0·29	0·26	0·07	0·03	0·29	0·26	5·41	0·11	0·02	0·27	0·37
Hyderabad ...	...	1·08	0·07	1·08	0·36	1·18	0·37	0·29	...	1·18	0·37	2·36	0·13	0·002	0·27	1·49
Nawabshah ...	...	1·39	0·09	1·39	0·48	1·39	0·33	0·56	...	1·39	0·54	1·09	0·07	0·002	0·12	1·48
Thar Parkar ...	...	2·22	0·15	2·22	0·52	2·22	0·35	1·11	...	2·22	0·35	0·58	0·10	0·003	0·08	0·37
Sukkur ...	...	0·87	0·18	1·10	0·36	1·42	0·54	0·16	...	1·42	0·54	1·34	0·16	0·005	0·21	3·62
Larkana ...	...	0·98	0·1	0·98	0·25	1·22	0·57	0·49	...	1·22	0·57	0·71	0·10	0·0002	0·19	2·25
Upper Sind Frontier.	...	1·25	·14	·63	·18	·63	·33	·63	...	·63	·33	·84	·03	·0007	·06	0·52
Dadu ...	...	1·88	0·18	1·88	0·45	1·88	0·63	0·63	...	1·88	0·63	0·88	0·08	0·0006	0·06	1·52
Total ...	...	0·89	0·14	0·79	0·36	0·87	0·42	0·23	0·03	0·87	0·45	1·84	0·10	0·005	0·18	1·55
Total of previous year.	...	1·07	0·16	0·94	0·43	1·07	0·49	0·26	...	1·07	0·53	2·04	0·14	0·008	0·22	2·01

IMPERIAL RETURN V—*concld.*

Division and District.	Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (Distillery area).			Opium.			Hemp drugs.									
							Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi ...	13·54	5·01	18·55	41·44	112·37	153·81				12·82	(a) 12·83	25·65				2·01
Hyderabad ...	9·90	6·37	16·27	41·45	47·22	88·67				5·99	5·19	11·18				·80
Nawabshah ...	10·65	1·81	12·46	41·42	46·79	88·21				1·99	2·87	4·86				·31
Thar Parkar ...	2·11	4·77	6·88	41·51	28·82	70·33				4·23	5·79	10·02				·18
Sukkur ...	11·66	5·87	17·53	51·05	40·28	91·33				4·15	3·65	7·80				·74
Larkana ...	10·44	7·00	17·44	41·44	47·27	88·71				4·33	3·10	7·43				·43
Upper Sind Frontier...	11·31	5·32	16·63	45·93	53·25	99·18				2·60	7·99	10·59				·24
Dadu ...	55·60	3·65	59·25	41·41	29·58	70·99				1·07	2·71	3·78				·66
Total ...	13·52	5·19	18·71	43·91	52·12	96·03				4·44	4·25	8·79				·74
Total of previous year.	10·53	5·23	15·76	38·43	49·15	87·58				4·02	3·11	8·13				·84

(a) As Ganja, Charas and Bhang shops are sold combined, no separate Vend fee under each head is available.

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

No. E. 1982.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 27th August 1932.

Subject.—Excise Administration Report for the year 1931-32.

Memorandum.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the Administration of the Sind Excise Department for the year 1931-32.

Country spirit.

2. There was on the whole an increase in the consumption of country spirit which rose from 67,000 to 72,000 proof gallons. The Karachi, Hyderabad, Nawabshah, Thar Parkar and Dadu districts were responsible for an increase of 2,597, 52, 1,851, 987 and 3,094 gallons respectively. The decrease in the Sukkur District of 306 gallons is attributed to the decrease of the Lloyd Barrage population and to smuggling. The decrease of 2,260 and 642 gallons in Larkana and Upper Sind Frontier districts respectively is due to some portions of both the districts having been added to the new Dadu District. The general increase is attributed to the cessation of picketing by Congress volunteers and the diversion of custom from foreign liquor to country liquor owing to the high price of the former.

Foreign liquor.

3. There was decrease of 332,518 gallons in the imports by sea of fermented liquors, wines, liquors and spirits — potable and non-potable. The all round decrease is attributed to the high import duty and to the reduced purchasing power of the consumer.

The consumption in the Province fell this year too, both under fermented liquors and potable spirits by 29,000 and 10,000 gallons respectively, which is due to the increase in tariff duties and Excise taxation and poor economic conditions.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report and the previous two years is compared below :—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1929-30	72,700	7,000	500
1930-31	66,000	7,200	300
1931-32	60,600	6,900	200

The decrease of 5,400 and 300 seers in the consumption of bhang and charas respectively is due to poor economic conditions, depression in trade and much smuggling in Upper Sind districts. The former decrease was general in the whole province while the latter occurred in Karachi and all districts in the Upper Sind division.

The decrease in the consumption of ganja amounting to 100 seers, was also general in the whole province and is attributed to the consumer resorting to the use of charas which is sold at the same price.

Toddy.

5. The consumption of toddy rose from 17,000 gallons in the previous year to 21,000 during the year under report. The increase, for which the Karachi district was mainly responsible, is due to the absence of picketing at the Toddy shops and the diversion of the consumers of fermented liquor to toddy which was sold at comparatively cheaper rates.

Opium.

6. The consumption of opium which has shown a steady decrease for the last three years again decreased this year by 400 seers. This is attributed to the gradual giving up of the opium habit on account of its high price and better knowledge of the deleterious effects of the drug generally.

Financial.

7. The gross revenue of the department collected in the Province amounted to Rs. 29,94,000 as against Rs. 27,51,000 in the preceding year. The net revenue after deducting the total expenditure debitable to 6-Excise amounted to Rs. 24,77,000 showing an increase of Rs. 1,98,000 due to :—

(1) increased realisations from still head duty and license fee of country spirit due to the absence of picketing, disposal of shops by private negotiations and recovery of last year's arrears ;

(2) disposal of toddy shops by private negotiations ;

(3) large receipts from " gain on sale " proceeds of country spirit.

Excise crime.

8. The number of crimes detected, was on the decline for the last three years, but this year has largely increased as will be evinced from the following statement :—

Year.	Offences detected.				
	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1929-30	114	237	3	71	425
1930-31	75	234	4	72	385
1931-32	177	244	1	105	527

The increase is mainly accounted for by the increase of illicit distillation of liquor in the Hyderabad district which is due to unemployment, the Civil Disobedience movement started last year and the diversion of custom from the licit shops to the illicit supplier on account of the cheapness of the latter's produce and smuggling of charas, bhang and opium from the Punjab, Kalat and Jessalmer and Khairpur States respectively.

General. 9. Messrs. Kirkwood and Shipp continued to work the Department efficiently.

R. E. GIBSON,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department, Bombay.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 1155.

SALT AND EXCISE OFFICE,
Aden, 5th October 1932.

From

A. F. FERRAM, Esq.,
Collector of Salt and Excise, Aden;

To

THE CHIEF COMMISSIONER,
Aden.

Subject.—Excise Administration Report for 1931-32.

Sir,

I have the honour to submit herewith a Report in triplicate on the Administration of the Excise Department in Aden and Perim for the financial year 1931-32.

I have the honour to be,
Sir,
Your most obedient servant,

A. F. FERRAM,
Collector of Salt and Excise, Aden.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1931-32.

I—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the local Police under the Government Agent.

II—Financial results of the year's administration.

The principal sources of Excise Revenue are detailed in the appended statement Appendix I, in which the realizations of the year under report are contrasted with those of 1930-31. The net receipts including the cost price of opium amounted to Rs. 1,87,799 against Rs. 1,95,312 in the preceding year, showing a decrease of Rs. 7,513. The decrease in duty on Foreign Liquors may be attributed to the increase in the rates of duty, reduction in the number of troops in Aden, and to general trade depression.

The total expenditure on account of establishment and contingent charges amounted to Rs. 20,229 as against Rs. 23,309 in the previous year as shown below :—

Item.	Amount.	
	1930-31.	1931-32.
	Rs.	Rs.
Establishment charges	21,729	18,977
Contingent charges	1,580	1,252
Total ...	23,309	20,229

III—Imported Foreign Liquors.

Fifteen licenses were issued at Aden for the sale of Foreign Liquors; five licenses for the sale of Foreign Liquors at Military Canteens; nine licenses for the sale of Foreign Liquors at Clubs; eight licenses for the sale of Foreign and Indian made essences; ten licenses for the sale of ordinary Denatured Spirit; two licenses for the sale of Opium and two licenses for the sale of Intoxicating Drugs; two licenses each for the sale of Cocaine, Opium and Morphia by approved Chemists and Druggists; eight Dangerous Drugs licenses were issued to medical practitioners.

The details of the quantities of imported Foreign spirits, wines and fermented liquors passed for consumption in Aden and Perim respectively, during the year under report and the previous year are shown in Appendix II.

IV—Country Spirits.

The total quantity of country liquor manufactured from Dates and issued for consumption in Aden during the year under review and the previous year is shown in the following tabular statement :—

Kind.	1930-31.	1931-32.
	Gls.	Gls.
Date Liquor (50° U.P.)	7,931	6,840
Date Liquor (30° U.P.)	440	446
Total in terms of 50° U.P. ...	8,371	7,286

V—Intoxicating Drugs.

The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during 1931-32 and the year previous is as under :—

District.	Ganja.				Bhang.			
	1930-31.		1931-32.		1930-31.		1931-32.	
	Srs.	T.	Srs.	T.	Srs.	T.	Srs.	T.
Aden and Shaikh Othman ...	33	48	31	77	1	3	0	60
Perim	...	...	...	...	...	...	...	...

VI—Cocaine.

The cocaine transactions during the year are shown in Appendix III appended to this report.

VII—Opium.

Forty-seven seers and fifty-two tolas of Excise Opium were sold by the contractor during the year under report, as against fifty-three seers and fifty-nine tolas in the preceding year. The license fee for the retail vend of opium and the gain on sale of opium are shown at items 7 and 8 in Appendix I.

The details of transactions in Opium and Morphia drugs are given in Appendix III.

There was no change in the Duty rate of opium during the year under report.

No quantity of opium was issued for veterinary or quasi-veterinary purposes—*vide* Resolution of the Government of Bombay in the Revenue Department, No. 3494/24, dated 3rd April 1925.

VIII—Incidence of taxation.

The incidence of Excise taxation per head of population for the year 1931-32 as compared with that of the year previous will be seen in the statement below :—

District.	1930-31.			1931-32.		
	Population.	Realizations.	Incidence of taxation per head.	Population.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.		Rs.	Rs. a. p.
Aden	54,497	1,85,990	3 6 7	46,638	1,80,356	3 13 10
Perim	2,070	6,369	3 1 2	1,700	7,443	4 15 5

IX—Offences.

During the year under report, 11 cases of illegal importation of liquor and perfumed spirits were detected, as against 9 cases in the previous year.

X—Head of Department.

The undermentioned Officer held charge of the Office of Collector of Abkari :—

Mr. H. C. Fleming.

A. F. FERRAM,
Collector of Salt and Excise, Aden.

APPENDIX I.

Comparative Statement showing sources of Excise Revenue realised in Aden and Perim during the Financial years 1930-31 and 1931-32.

Item.	Aden.		Perim.		Total.	
	1930-31.	1931-32.	1930-31.	1931-32.	1930-31.	1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquor.	1,35,308	1,31,889	6,134	7,160	1,41,442	1,39,049
2. License fee for sale of foreign liquors.	10,065	9,513	237	288	10,302	9,796
3. Still head duty on country liquor.	32,551	31,613	...	...	32,551	31,613
4. License fee for manufacture and sale of country liquor.	1,490	1,460	...	...	1,490	1,460
5. Duty on intoxicating drugs.	...	...	...	...	...	...
6. License fee for the manufacture and sale of intoxicating drugs.	135	111	...	...	135	111
7. License fee for the opium farm.	662	805	...	...	662	805
8. Gain on sale of opium.	2,632	2,256	...	...	2,632	2,256
9. Miscellaneous ...	1,790	1,611	...	...	1,790	1,611
Total ...	1,84,633	1,79,258	6,371	7,443	1,91,004	1,86,701
Refunds ...	404	246	...	...	404	246
Net Total ...	1,84,229	1,79,012	6,371	7,443	1,90,600	1,86,455

A. F. FERRAM,
Collector of Salt and Excise, Aden.

5th October 1932.

APPENDIX II.

Comparative statement of quantities of Foreign imported Wines, Spirits and Fermented Liquors passed for consumption in Aden and Perim during Financial years 1930-31 and 1931-32.

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1930-31.	1931-32.	1930-31.	1931-32.	1930-31.	1931-32.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, porter, beer, cider and other fermented liquors.	74,407	58,696	1,964	1,512	76,371	60,208	...	15,711	...	452
2. Denatured Spirits ...	100	340	...	...	100	340	240	...	...	...
3. Perfumed Spirits ...	52	20	...	...	52	20	...	32	...	...
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	6	17	3	1	9	18	11	...	...	2
5. All other sorts of spirits ...	3,782	2,184	223	192	4,005	2,376	...	1,598	...	31
6. Champagne and all other sorts of wines not containing more than 42 per cent. proof spirit.	90	87	1	...	91	87	...	3	...	1
7. All other sorts of wines not containing more than 42 per cent. proof spirit.	2,023	1,478	40	35	2,063	1,513	...	545	...	5

A. F. FERRAM,
Collector of Salt and Excise, Aden.

5th October 1932.

APPENDIX III.

Statement showing transactions of Opium, Morphia and Cocaine during the year 1931-32.

Name of drug.	Opening balance on 1st April 1932.		Imported.			Exported.	Consumed.		Balance.		Remarks.
			From	Quantity.							
	Seers.	Tolas.		Seers.	Tolas.		Seers.	Tolas.	Seers.	Tolas.	
1. Crude Opium (Government Depôt.)	20	75	India ...	60	0	.....	47	52	32	18	
	Ozs.	Grs.		Ozs.	Grs.		Ozs.	Grs.	Ozs.	Grs.	
2. Medicinal Opium and preparations.	13	207½		26	353	.....	12	113	28	10	
3. Morphia Hydrochlor and Morphia preparations.	10	312½		0	107½	.....	7	0	4	205	
4. Cocaine	5	66½		1	0	.....	2	45	4	21½	

A. F. FERRAM,
Collector of Salt and Excise, Aden.

5th October 1932.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/6397.

Bombay Castle, 26th April 1933.

Read reports on the administration of the Excise Departments in the Bombay Presidency, including Sind and Aden, for the year 1931-32 submitted by the Commissioner of Excise, the Commissioner in Sind and the Chief Commissioner, Aden.

RESOLUTION.—In the Presidency proper the consumption of country spirit amounted to 10,36,000 proof gallons, showing an increase of 70,000 proof gallons or 7 per cent. as compared with that of the year 1930-31. It was everywhere below the ration being about 59 per cent. of it. The consumption in Sind rose from 67,000 to 72,000 proof gallons, an increase of about 8 per cent. The rise in consumption both in the Presidency proper and Sind was due almost entirely to the return of more stable conditions and does not connote any increased addition to drink amongst the population of the Presidency. This is clear from the following figures of consumption for the six years ending 31st March 1931 :—

Year.	Consumption in proof gallons.	
	Presidency proper.	Sind.
1925-26	14,05,437	1,27,099
1926-27	13,02,679	1,09,851
1927-28	12,76,355	1,13,761
1928-29	12,37,634	1,16,744
1929-30	12,88,907	1,08,061
1930-31	9,65,853	66,848

2. In the Presidency proper the number of shops open for the retail vend of country spirit was 1,619 against 1,616 in 1930-31. The three additional shops were opened on the recommendations of the excise advisory committees concerned. There was no change in the number of shops in Sind. The normal method of disposal of shops was by auction except in the Town and Island of Bombay where the shops were renewed to the old licensees on fixed fees based on revised shop rations. The strengths at which country spirit was allowed to be sold remained unchanged.

3. The rationing system was continued with the district as the unit. The total ration for each district was fixed at the same figure as for 1930-31 and was allotted to the shops in the beginning of the year.

4. The revenue from country spirit in the Presidency proper was Rs. 1,72,20,000 (Rs. 1,07,17,000 still-head duty and Rs. 65,03,000 license fee) against Rs. 1,56,89,000 (Rs. 97,78,000 still-head duty and Rs. 59,11,000 license fee) in 1930-31. In Sind the receipts from still-head duty and license fee amounted to Rs. 9,94,000 and Rs. 3,75,000 respectively against Rs. 7,04,000 and Rs. 3,50,000 in 1930-31.

5. The consumption of toddy in the Presidency proper increased from 77,24,000 to 97,59,000 gallons and in Sind from 17,000 to 21,000 gallons. The increase in the Presidency proper occurred in all areas except the districts of Ratnagiri, Ahmednagar and West Khandesh, and was due mainly to the improvement in the political situation. It was most marked in Surat (70 per cent.) and Thana (72 per cent.). In Ratnagiri District there was a decrease in the consumption of toddy amounting to 34 per cent. The reason for this decrease was that all the toddy shops were closed for about a month on account of a strike of licensees intended to secure a reduction in license fees and in the tree-tax. The number of trees licensed for tapping in the Presidency proper rose from 2,72,700 in 1930-31 to 3,88,400 in 1931-32, the most noticeable increases being in the districts of Surat (65,900) and Thana (35,000). The increase in Surat was due to the suspension of the temperance movement during the latter part of the year. The increase in Thana was also due to the same cause and to the tapping of a larger number of trees for the supply of toddy to the Town and Island of Bombay. The number of shops and tree-booths licenses remained practically stationary, but there was an increase of 5,200 (from 4,900 to 10,100) in the number of domestic consumption licenses, principally in the Surat (from 1,200 to 3,200) and Panch Mahals (from 3,500 to 6,600) districts due to the cessation of the temperance campaign. In Sind the sale of toddy is confined to Karachi City (with the neighbouring village of Malir) and the towns of Kotri, Hyderabad and Sukkur. The increase in consumption in 1931-32 was partly due to the absence of picketing and partly to the fact that consumers of fermented liquor took to drinking toddy which was available at cheaper rates. The shop and booth licenses in the Town and Island of Bombay were disposed of by tender and in the rest of the Presidency proper by auction. In Sind the disposal was by negotiation. In the Presidency proper the receipts from tree-tax rose from Rs. 12,87,000 to Rs. 17,39,000 or by 35 per cent.; those from license fees rose from Rs. 18,68,000 to Rs. 26,25,000 or by 40 per cent. The increase in tree-tax receipts was due to the tapping of a larger number of trees and that in the revenue from license fees to keen competition at the auctions in some districts aroused by the improvement in the political situation. The toddy revenue in Sind is insignificant.

6. The consumption of foreign liquors (potable) in the Presidency proper showed a considerable reduction, *viz.*, 1,81,000 bulk gallons or 16 per cent. in fermented liquors, 8,000 bulk gallons or 20 per cent. in wines, and 62,000 bulk gallons or 24 per cent. in

spirits. In Sind the consumption of fermented liquors fell from 2,89,000 to 2,60,000 bulk gallons or 10 per cent., and that of spirits from 31,500 to 21,000 bulk gallons or 33 per cent. The decrease was due chiefly to the high selling prices which prevailed as a result of the enhancement in the customs rate and excise duty, and in some measure also to the greater use of the cheaper country masala liquor in place of foreign liquor. The consumption of denatured spirit increased from 2,30,000 to 2,54,000 bulk gallons in the Presidency proper and from 23,400 to 27,500 bulk gallons in Sind. The increase is attributed to the extended use of spirit in arts and industries and for domestic purposes. It is suspected that in some measure it is due to the use of denatured spirit in some areas for potable purposes. This matter is engaging the attention of the Presidency Excise Department. There was an increase of 74 in the number of denatured spirit licenses. The foreign liquor 'on' shops in the Town and Island of Bombay were continued to the previous year's licensees on payment of the same license fee. The revenue from foreign liquors in the Presidency proper increased from Rs. 27,38,000 to Rs. 28,42,000 while that in Sind fell from Rs. 4,89,000 to Rs. 4,39,000. The increase in the Presidency proper is only nominal, as the figures for the year 1931-32 include Rs. 1,73,000 on account of the duty recovered at the Resident's Treasury at Baroda on the imported products of the Alembic Chemical Works Company. Similar recoveries in previous years were not included in the figures of the excise administration reports for those years.

7. Cultivation of ganja was not allowed during the year under report as there was a sufficient balance of the previous year's stock to meet all requirements. The consumption of ganja in the Presidency proper dropped from 31,600 seers in 1929-30 to 21,800 seers in 1930-31 and there was a further decline to 19,000 seers in the year under report. The decrease occurred in all areas except the Panch Mahals, Broach, Poona, Satara and Belgaum districts, the most noticeable being in the Town and Island of Bombay (46 per cent.), the Bombay Suburban District (46 per cent.) and in the districts of Ahmedabad (42 per cent.) and Thana (32 per cent.). The increase in Poona and Satara was due to the low selling prices which prevailed in these districts as a result of competition among the licensees. The consumption of bhang in the Presidency proper fell from 8,000 to 7,600 seers, the decrease being shared by all districts except Kaira, Broach, Surat, West Khandesh, Sholapur, Ratnagiri, Belgaum and Dharwar. The consumption of all hemp drugs in Sind showed a decline, *viz.*, ganja from 290 to 180 seers, bhang from 66,000 to 60,600 seers and charas from 7,200 to 6,900 seers. The number of licenses for the sale of hemp drugs remained practically stationary. Licenses were disposed of by auction. The total revenue realised in the Presidency proper was Rs. 16,94,000 against Rs. 14,90,000 in 1930-31 and that in Sind was Rs. 5,95,000 against Rs. 5,97,000. The increase in the Presidency proper was due mainly to the fact that with the approval of the Legislative Council the sale of charas was reintroduced in the Town and Island of Bombay and Ahmedabad City.

8. The consumption of opium in the British districts in the Presidency proper amounted to 56,600 seers in the year 1917-18. Since then there has been a continuous decline due principally to the high price of the drug and to a change in the habits of the younger generation. The consumption was 18,230 seers in 1930-31 and there was a further drop to 17,960 seers in 1931-32. The decrease in sales in 1931-32 occurred in all areas except the districts of Ahmedabad, Broach, Poona and Satara and is attributed to trade depression, the economic conditions of the people, and in some cases (notably the Town and Island of Bombay), to the competition of cheaper illicit opium. The increase in consumption in the Ahmedabad and Poona districts was due to the low selling rate charged by the licensees in Ahmedabad and Poona cities as a result of competition. The consumption of opium in Sind fell from 5,100 seers in 1929-30 to 4,500 seers in 1930-31 and to 4,100 seers in 1931-32. There was an increase of 7 in the number of retail opium licenses in the Presidency proper. The number of licenses in Sind remained unchanged. In the Town and Island of Bombay, Bandra and Kurla the licenses were disposed of by tender and elsewhere by auction. The total receipts from opium in the British districts in the Presidency proper fell from Rs. 24,61,000 in 1930-31 to Rs. 23,54,000 in 1931-32. The revenue in Sind declined by Rs. 46,000 to Rs. 4,67,000. The decrease in both areas was due to the fall in consumption and lack of competition at auctions.

9. The total excise revenue and expenditure of the years 1930-31 and 1931-32 are contrasted in the following statement. The expenditure is inclusive of (*a*) refunds, and (*b*) compensation to (i) the Bombay Municipality for the loss of revenue previously derived by it from shop licenses, (ii) the District Local Boards in lieu of the one anna cess on excise revenue which was formerly allowed, and (iii) Indian States for the lease of their country liquor and hemp drugs revenue :—

Area.	1930-31.	1931-32.	1930-31.	1931-32.
	Revenue.		*Expenditure.*	
	Rs.	Rs.	Rs.	Rs.
Presidency proper ...	2,72,90,000	3,03,39,000	42,39,000	42,61,000
Sind	27,51,000	29,94,000	4,97,000	5,42,000

The gross revenue, though showing an increase of about Rs. 33 lakhs as compared with that for the year 1930-31, was below that of the year 1929-30 by about Rs. 74 lakhs. The increase in expenditure is due to larger amounts paid as refunds. The cost of administration was, however, less than that of 1930-31 by about Rs. 1,98,000. This decrease was due to the curtailment of staff and the reduction of expenditure as a measure of retrenchment.

10. The total number of detected offences against the abkari law in the Presidency proper was 8,208 against 6,583 in the preceding year, the increase of 1,625 being the net result of an increase of 2,349 in liquor cases partially counterbalanced by a

reduction of 614 and 110 in hemp drugs and cocaine cases respectively. The large increase in the number of liquor cases was contributed mainly by the districts of Kaira (684), Panch Mahals (173), Surat (107) and West Khandesh (348). Three cases of illicit distillation were detected in the Town and Island of Bombay. The decrease in hemp drugs cases was due principally to the reintroduction of the sale of charas in the Town and Island of Bombay and Ahmedabad City with effect from 1st April 1931. The fall in cocaine cases is attributed to the scarcity of the drug in Bombay City mainly as a result of the rounding up in Calcutta of notorious traffickers. The number of opium cases detected in the British districts of the Presidency proper rose from 267 to 349. Practically the whole of this increase related to illicit possession. The contraband opium seized was 246 seers against 113 seers in 1930-31. The total number of cases detected in Sind was 527 against 385 in the preceding year. The principal increase occurred in liquor cases which rose from 75 to 177. Illicit distillation was carried on on a large scale, especially in the Hyderabad District where 41 cases were detected. The increase in excise crime put a considerable strain on the excise staff. The co-operation and assistance of the police have been of great value in areas where resistance and interference with excise arrangements took a violent form.

11. In September 1931 a conference of officers was held at Poona to discuss the relative advantages of the several systems of the disposal of country spirit and other excise licenses and the general policy of excise as a result of the experience of the past ten years, and action has been taken on the recommendations made by it.

12. The work of the department was throughout the year carried on in situations of great difficulty and the thanks of Government are due to their officers of all ranks. Government note the excellent work of Messrs. Kothavala, Hogan and Chhoy and the late Khan Bahadur Vakharia.

By order of the Government of Bombay
(Transferred Departments),

H. V. R. IENGAR,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier.
The Collector of Bombay,
The Superintendent of Salt and Excise, Sind,
The Inspector-General of Police,
The Commissioner of Police, Bombay,
The Commissioner of Labour and Director of Information,

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The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Accountant General,
The Political Department,
The Home Department,
The Public Works Department,
The Finance Department,
The Chief Commissioner, Aden,
The Honourable the Agent to the Governor-General in the States of Western India,
The Agent to the Governor-General for the Gujarat States and Resident at Baroda,
The Agent to the Governor-General for the Deccan States and Resident at Kolhapur,
The Government of India,
The High Commissioner for India, London.
T. T. Kothavala, Esquire.
W. E. Hogan, Esquire,
J. A. Chhoy, Esquire.

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